

State Auditor's Office **Annual Report** **2009**



WEST VIRGINIA STATE AUDITOR'S OFFICE
GLEN B. GAINER III, STATE AUDITOR

WWW.WVSAO.GOV



State of West Virginia

Office of the State Auditor

1900 Kanawha Boulevard, East

State Capitol Complex, Building 1, Room W-100

Charleston, West Virginia 25305

Glen B. Gainer III
State Auditor

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January 25, 2010

To Members of the Legislature of the State of West Virginia:

In accordance with the Constitution of the State of West Virginia, presented for your review and consideration is the financial and budgetary information concerning the State Auditor's Office budget for fiscal year ending 2011. I have included division responsibilities, duties, goals and accomplishments for the following:

- | | |
|-------------------------------------|--|
| A. ePayments | F. Local Government Services |
| B. Financial Services | G. County Collections/Public Utilities |
| C. Purchasing Card | H. Securities |
| D. Information Systems & Technology | I. Communications |
| E. Chief Inspector | |

The Governor's recommendation for the State Auditor's Office budget is satisfactory to meet the goals and objectives established by the State Auditor's Office. If I may provide further information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Glen B. Gainer III".

Glen B. Gainer III
State Auditor

GBGIII/nlp

TABLE OF CONTENTS

FY 2011 Requested Budget Appropriations

1

2009 Annual Report

2

ePayments Division1 **Section A**
Financial Services Division 2-15 **Section B**
Purchasing Card Division 16-27 **Section C**
Information Technology Division.... 28-30 **Section D**
Chief Inspector Division31-40 **Section E**
Local Government Services.....41-43 **Section F**
County Collections/Public Utilities ... 44-49 **Section G**
Securities Division 50-53 **Section H**
Communications Division 54-57 **Section I**

Training Services

2009 Training Events

3

Gross Pay by Department

4

Salaries >\$80,000

Excluding Higher Education

5

Higher Education Salaries >\$80,000

6

*West Virginia
State Auditor's Office*

West Virginia State Auditor's Office

1900 Kanawha Blvd, East

Building 1, Suite W-100

Charleston, WV 25305

Mack E. Parsons, Senior Deputy State Auditor 304-558-2251 ext. 2377

Charles Perdue, Controller (304) 558 - 2251 ext 2199

General Revenue Funds

Budget Appropriations

Fund # / Activity	Fund Name	FY09	FY10	FY11 Requested	FY11 Gov's Rec
0116-001	Personal Services	2,264,450	2,264,450	2,264,450	
0116-002	Salary of State Auditor	85,000	95,000	95,000	
0116-004	Increment	47,686	47,686	47,686	
0116-010	Employee Benefits	793,983	732,698	732,698	
0116-099	Unclassified	622,226	639,534	639,534	
0116-913	BRIM	15,428	15,428	15,428	
		3,828,773	3,794,796	3,794,796	

Special Revenue Funds Budget Appropriations

Land Operating

Budget Appropriations

Fund # / Activity	Fund Name	FY09	FY10	FY11 Requested	FY11 Gov's Rec
1206-001	Personal Services	286,431	286,431	286,431	
1206-004	Increment	9,300	9,300	9,300	
1206-010	Employee Benefits	134,986	121,546	134,986	
1206-099	Unclassified	676,054	689,494	676,054	
1206-768	Cost of Land Sales	370,000	300,000	301,000	
		1,476,771	1,406,771	1,407,771	

Technology Acquisition

Budget Appropriations

Fund # / Activity	Fund Name	FY09	FY10	FY11 Requested	FY11 Gov's Rec
1224-096	Unclassified-Total	154,922	154,922	154,922	
1224-741	Transfers	1,000,000	1,000,000	1,000,000	
		1,154,922	1,154,922	1,154,922	

Securities Administration

Budget Appropriations

Fund # / Activity	Fund Name	FY09	FY10	FY11 Requested	FY11 Gov's Rec
1225-001	Personal Services	1,164,662	1,164,662	1,164,662	
1225-004	Increment	18,316	18,316	18,316	
1225-010	Employee Benefits	469,696	429,376	429,376	
1225-099	Unclassified	1,471,122	1,511,442	1,511,442	
		3,123,796	3,123,796	3,123,796	

Technology Acquisition

Budget Appropriations

Fund # / Activity	Fund Name	FY09	FY10	FY11 Requested	FY11 Gov's Rec
1233-096	Unclassified-Total	400,000	400,000	400,000	
1233-426	Transfers	400,000	400,000	400,000	
		800,000	800,000	800,000	

Purchasing Card Administration

Budget Appropriations

Fund # / Activity	Fund Name	FY09	FY10	FY11 Requested	FY11 Gov's Rec
1234-096	Unclassified-Total	3,254,610	3,254,610	4,204,610	
1234-741	Revenue Distribution	2,000,000	2,000,000	2,000,000	
		5,254,610	5,254,610	6,204,610	

Chief Inspector
Budget Appropriations

Fund # / Activity	Fund Name	FY09	FY10	FY11 Requested	FY11 Gov's Rec
1235-001	Personal Services	2,033,874	2,033,874	2,033,874	
1235-004	Increment	39,288	39,288	39,288	
1235-010	Employee Benefits	705,782	630,182	705,782	
1235-099	Unclassified	622,315	697,915	622,315	
		3,401,259	3,401,259	3,401,259	

Non Appropriated Special Revenue Funds

	Fund Name	FY09	FY10	FY11 Requested	FY11 Gov's Rec
Public Service Corporations	1201-099	Unclassified	162,000,000	172,000,000	175,000,000
Delinquent Land Tax	1202-099	Unclassified	3,000,000	3,000,000	3,000,000
Tax Loss Restoration	1203-099	Unclassified	1,980,000	1,980,000	1,980,000
Flood Control	1204-099	Unclassified	700,000	700,000	700,000
Social Security Fund	1207-099	Unclassified	4,000	4,000	4,000
Time Sharing Administration	1211-099	Unclassified	106,541	123,311	123,311
National Forest Fund	1212-099	Unclassified	2,400,000	2,400,000	2,400,000
Employees Bond Purchase	1213-099	Unclassified	1,600,000	1,600,000	1,600,000
Family Protection Shelters	1215-099	Unclassified	300,000	300,000	300,000
Stripper Well	1218-099	Unclassified	360,000	440,000	450,000
Public Utilities Administration	1227-099	Unclassified	2,864,086	4,827,663	4,827,663
Enforcement of Guardianship	1228-099	Unclassified	21,970	0	0
Motor Vehicles Administration	1236-099	Unclassified	395,541	404,457	404,457
Motor Vehicle Ad Valorem Tax	1237-099	Unclassified	11,000,000	11,000,000	11,000,000
Employees Bonds -- I Series	1238-099	Unclassified	516,000	516,000	516,000
Irreducible School Fund	9400-099	Unclassified	880,000	910,000	910,000
			188,128,138	200,205,431	203,215,431

Total Spending Authority Requested All Funds

206,013,347 217,986,663 221,947,663



OVERSIGHT AND INTERNAL CONTROLS OF ELECTRONIC PAYMENTS

Approximately one year ago, several companies with large agency contracts were the target of corporate identity theft. This complex international fraud scheme resulted in a number of states, including West Virginia, making payments to entities impersonating legitimate government vendors. The State vendors affected by this ruse were compensated for their losses out of funds recovered by law enforcement agencies and payments made by the state's insurer.

The method used to perpetrate these scams was basically the same. Various "change orders" were filed with state agencies requesting payments due to the aforementioned legitimate government vendors be credited to bank accounts opened at new financial institutions. In order to facilitate this defraudation, corporate accounts were established pseudonymously at major U.S. banks by individuals utilizing counterfeit or falsely obtained state-issued identification documents. The designated bank accounts were opened in business names that were virtually identical to the targeted merchants and service providers. Voided checks from these corporate accounts were attached to Company ePayment Agreements (change orders) filed with the State Auditor's Office.

Vendors routinely file change orders with the State Auditor's Office when a company switches its banking organization. Each State vendor requesting to establish a new electronic payment account, or make changes to the banking information on an existing account, is required to complete and file a "Company ePayment Agreement" form with the ePayments Division. Vendors are additionally required to attach a voided check to the form filed with the State Auditor's Office so that the name, routing number and account number on the voided check can be compared to information recorded on the agreement.

As soon as it was determined certain vendor accounts established with the ePayments Division may have been compromised, the potentially illicit accounts were inactivated and other accounts due to receive electronic payments were reviewed and confirmed. Shortly after the discovery, an independent consultant was hired to evaluate the controls and processes over the State's ACH network. Although the consultant noted areas where improvements could be made, the controls and processes over the ACH network were deemed by the specialist to be reasonable and consistent with practices in other states.

In addition to the independent outside review of the effectiveness of controls and processes over the entire ACH network, the State Auditor's Office examined its internal controls and operations over the payment process. As a result of this analysis, a number of procedural changes were implemented that exceed "national standards." The State Auditor's Office is committed to ensuring all electronic payments and direct deposits are made to the proper recipient. The ePayments Division will continuously reevaluate its controls and processes to determine their ongoing effectiveness. Internal audit staff will also periodically review the Division's procedures and controls and assess their reasonableness.

Financial Services Division



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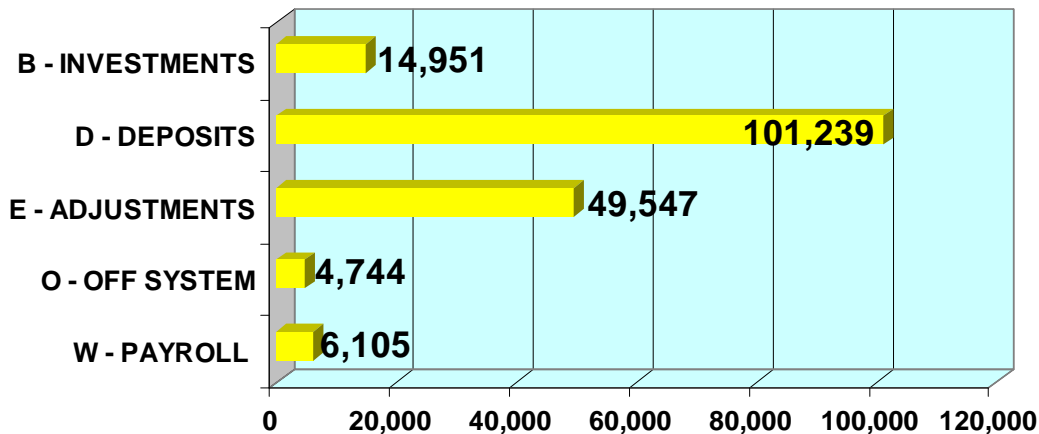
**176,586 non-invoice transactions
processed and completed!**

The State Auditor's Office Accounting Division helps bring a level of financial accountability to the citizens of West Virginia by ensuring the assets of the State are safeguarded and the financial resources of all State agencies are used in a manner consistent with legislative approval and applicable law.

Accounting Division

The Accounting Division is responsible for ensuring timely processing of accounting transactions in order to provide accurate and meaningful financial data to state, federal and private entities. This is accomplished by processing and completing all non-invoice (investments, deposits, adjusting entries, off system and payroll) documents within the financial information management system (FIMS) and through direct oversight of invoice documents through our liquidity monitoring efforts.

DOCUMENTS PROCESSED AND COMPLETED (FISCAL YEAR 2009)



Financial Services Division



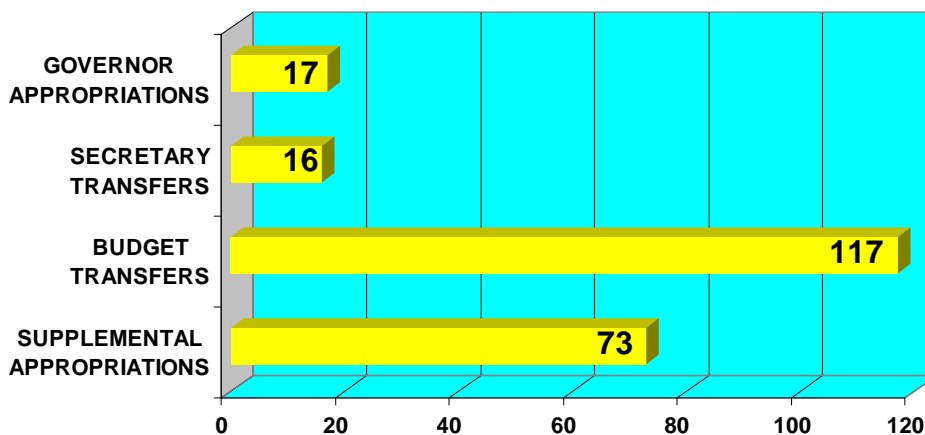
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To ensure state agencies, boards and commissions have the necessary financial information to manage their operations, the Accounting Division prepares and distributes, via the State Auditor's website, monthly financial reports for every agency within state government. Additionally, the Accounting Division is responsible for preparing the annual "West Virginia State Dollar Report", a cash basis report designed to give the reader an easy-to-understand consolidated statement of the receipts and expenditures of the state.

The Accounting Division is also charged with the maintenance and monitoring of all state level financial data within FIMS. These efforts begin with the actual input of all state level appropriations. From the input of the State Budget Bill, through the entry of all-subsequent appropriation adjustments and re-appropriations, the Accounting Division serves as the point of original entry. Our efforts are further continued through the daily reporting of expenditures and cash balances as well as our responsibility for the creation of all fund ledgers and sub-ledgers within FIMS.

APPROPRIATION ADJUSTMENTS (FISCAL YEAR 2009)



In order to achieve efficiencies and cost savings, the Accounting Division utilizes new technologies. This division has begun to use electronic requisitions for the processing and completing of adjusting entries. Additionally, the Accounting Division is working with the Information Systems and Technology Division to ensure more information is made available to the public via the internet to bring an overall higher level of transparency to the finances of the state.

Financial Services Division



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General Revenue Appropriation and Fund Balance Analysis As of 12/31/09

Type of Appropriation	Appropriation Amount	Year-to-Date Disbursement	Expended %	Appropriation Balance	Remaining %
Current Year	3,785,976,953.00	1,642,595,731.17	43.39%	2,143,381,221.83	56.61%
Reappropriated	432,621,481.39	70,040,763.69	16.19%	362,580,717.70	83.81%
Surplus	2,500,000.00	0.00	0.00%	2,500,000.00	0.00%
Total	<u>4,221,098,434.39</u>	<u>1,712,636,494.86</u>		<u>2,508,461,939.53</u>	

The General Revenue Fund balance is currently comprised of four distinct components: Unappropriated Surplus Balance, Unexpended Reappropriations, Unexpended Surplus Appropriations and the Current Year Balance. The State Auditor's Office posts all expenditures to the correct appropriation type in order to maintain the integrity of the components and to ensure that expenditures do not exceed the remaining appropriation balance or the cash balance allotted to the specific component.

General Revenue Fund Balance

Unappropriated Surplus Balance	8,997,689.86
Unexpended Reappropriations	362,580,717.70
Unexpended Surplus Appropriation	2,500,000.00
Current Year Balance	143,412,601.91
Total General Revenue Fund Balance	<u>517,491,009.47</u>

Represents the running balance of generated surplus from prior years less all surplus appropriations. Balance is available to make additional surplus appropriations.

Represents the remaining unexpended balance of reappropriated amounts. Appropriations from prior fiscal years specifically designated by the Legislature to carry over (reappropriate) into subsequent fiscal years.

Represents the remaining unexpended balance of the current fiscal year's surplus appropriations. Surplus appropriations are made directly from the surplus balance and do not require current year receipts for funding.

Represents the amount of cash available to fund the current fiscal year's appropriations. Amount is calculated by deducting the total current fiscal year's expenditures from the total year-to-date receipts.

Represents the cash and investment balance of the State's General Revenue Fund as of December 31, 2009.

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GENERAL REVENUE EXPENDITURES (By Function)

	<u>FY 2009</u>	<u>FY 2008</u>	<u>FY 2007</u>	<u>FY 2006</u>
Personal Services	675,770,300.71	626,003,541.50	569,244,566.70	529,881,703.70
Employee Benefits	512,095,639.36	533,050,479.00	516,084,642.53	531,258,422.17
Current Expenses	317,297,284.75	303,765,073.51	277,041,603.45	247,891,021.66
Repairs and Alterations	6,589,153.39	4,815,941.52	4,461,794.69	2,918,456.05
Asset Purchases or Construction	37,937,196.33	25,979,176.00	27,139,819.08	22,928,679.12
Counties and Municipalities	1,420,508,406.98	1,360,874,997.00	1,296,284,125.99	1,274,542,423.92
Other Disbursements	163,066,731.03	136,404,306.91	120,022,693.69	112,835,744.87
Fund Transfers	785,242,767.17	886,779,080.89	992,677,511.82	882,007,191.56
Total General Revenue Expenditures	<u>3,918,507,479.72</u>	<u>3,877,672,596.33</u>	<u>3,802,956,757.95</u>	<u>3,604,263,643.05</u>

Personal Services are salaries, wages and other compensation paid to full-time, part-time, temporary and intermittent employees of the spending unit. It does not include fees or contractual payments paid to consultants or to independent contractors engaged by the spending unit. Salaries of agency heads are included in personal services.

Employee Benefits are comprised of social security matching, workers' compensation, unemployment compensation, pension and retirement contributions, public employees' insurance matching or any other benefit normally paid by the employer as a direct cost of employment. Of particular interest is the large percentage (66.3%) or (\$339,546,994) of total Employee Benefits for FY 2009 that relates to Teacher's Retirement System and funded from the State Aid to Schools appropriation.

Current Expenses are those operating costs for an agency, other than personal services and employee benefits, that are generally recurring in nature, either monthly, quarterly, etc. The largest components of current expenses are "Contractual / Professional Services" (\$134.3 million), "Inmate Per Diem Expenses" (\$19.6 million) and "Attorney Legal Service Payments" (\$17.4 million).

Repairs and Alterations are repairs to structures and minor improvements to property which do not increase the value of the capital asset. Expenditures made for repairs to buildings, grounds, and equipment are included in Repairs and Alterations.

Asset Purchase or Construction relates to items intended to be held or used, such as land, buildings, machinery, furniture, roads, bridges, and other equipment. These items have an appreciable and calculable period of usefulness in excess of one year.

Counties and Municipalities represents remittances to counties and municipalities for statutory distributions. The vast majority of these distributions relate to State Aid to Schools. In FY 2009, for example, approximately 99.99% or (\$1.421 billion) of these expenditures related to State Aid to Schools. Note: Also see Employee Benefits (above) for portion of State Aid to School relating to Teacher's Retirement funding.

Other Disbursements represent expenditures made by spending units not specifically identified within the other major categories. Combined - "Grants, Awards, Scholarships, and Loans" (\$68.7 million) and "Debt Service" (\$44.2 million) and "Medical Service Payments" (\$40.9 million) represented approximately 94.30% of the FY 2009 expenditures under this category.

Fund Transfers represent transfers of operating funds/cash from one fund to another not related to any prior expenditure. A large percentage of these transfers relate to the required state matching portion in order to receive Federal funds.

Financial Services Division



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General Revenue Fund Receipts Analysis - as of 12/31/09 (\$ Reported in 000's)

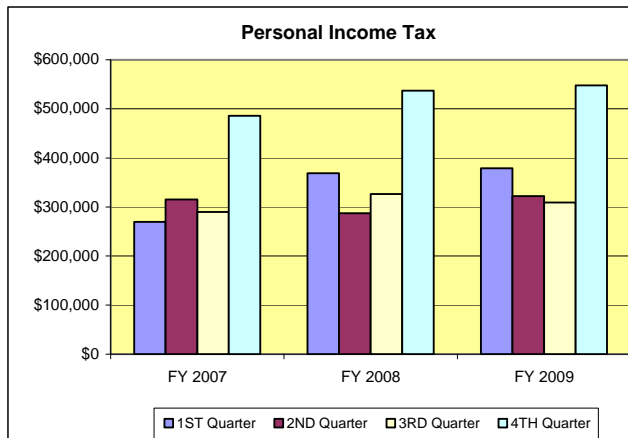
Sources of Revenue	Actual	Estimated	Diff.	Estimate
Business and Occupation Tax	57,733	60,800	(3,067)	-5.04%
Consumer Sales Tax	547,756	575,100	(27,344)	-4.75%
Personal Income Tax	663,045	700,250	(37,205)	-5.31%
Liquor Profit Transfers	6,903	8,320	(1,417)	-17.03%
Racing Fees	121	450	(329)	-73.11%
Beer Tax and Licenses	3,989	4,080	(91)	-2.23%
Cigarette Tax	56,361	55,000	1,361	2.47%
Estate Tax	26	0	26	100.00%
Business Franchise Fees	585	690	(105)	-15.22%
Charter Tax	93	0	93	100.00%
Property Transfer Tax	4,459	5,700	(1,241)	-21.77%
Property Tax	3,421	3,300	121	3.67%
Insurance Tax	50,122	51,900	(1,778)	-3.43%
Departmental Collections	5,146	5,600	(454)	-8.11%
Corporate Inc. / Bus. Franchise Tax	134,774	107,000	27,774	25.96%
Miscellaneous Receipts	724	650	74	11.38%
Miscellaneous Transfers	239	500	(261)	-52.20%
Interest Income	8,096	12,500	(4,404)	-35.23%
Video Lottery Transfers	339	0	339	100.00%
Severance Tax	193,294	124,700	68,594	55.01%
Telecommunications Tax	(13)	0	(13)	100.00%
Smokeless Tobacco Tax	2,447	2,850	(403)	-14.14%
HB 102 - Lottery Transfers	45,629	48,400	(2,771)	-5.73%
Refundable CR. Reimbursement - LTY	719	120	599	499.17%
Total	1,786,008	1,767,910	18,098	1.02%

Financial Services Division



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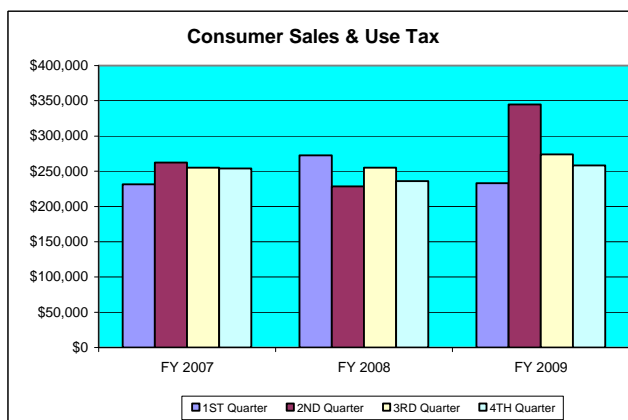


Personal Income Tax

Dollars in Thousands

	FY 2007	FY 2008	FY 2009	FY 2010
1 ST Quarter	269,220	368,772	378,754	353,400
2 ND Quarter	315,348	286,897	321,917	309,645
3 RD Quarter	290,194	326,275	308,920	
4 TH Quarter	485,749	536,802	547,812	
TOTAL	1,360,511	1,518,746	1,557,403	663,045

Personal Income Tax revenues are estimated to total \$1,522,000,000 or approximately 40.18% of Fiscal Year 2010 total General Revenue Fund's collections. Fiscal year 2010 estimates show a decrease of \$35,403,000 or approximately 2.27% below Fiscal Year 2009 actual collections.

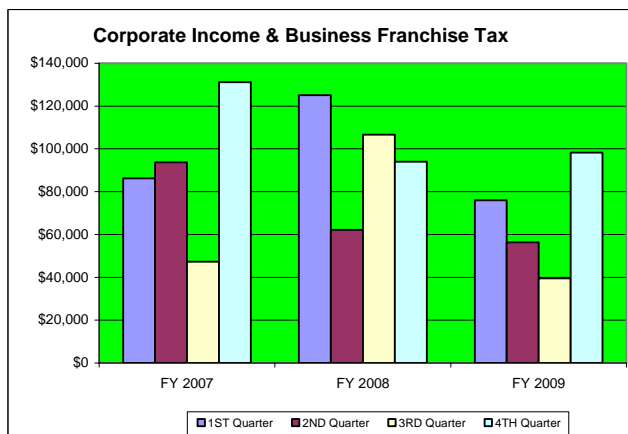


Consumer Sales & Use Tax

Dollars in Thousands

	FY 2007	FY 2008	FY 2009	FY 2010
1 ST Quarter	231,319	272,658	232,918	277,693
2 ND Quarter	262,236	228,486	344,810	270,063
3 RD Quarter	255,114	254,919	273,906	
4 TH Quarter	253,927	235,931	258,383	
TOTAL	1,002,596	991,994	1,110,017	547,756

Consumer Sales & Use Tax revenues are estimated to total \$1,144,000,000 or approximately 30.20% of the Fiscal Year 2010 total General Revenue collections. Fiscal year 2010 estimates show an increase of \$33,983,000 or approximately 3.06% over Fiscal Year 2009 actual collections.



Corporate Income & Business Franchise Tax

Dollars in Thousands

	FY 2007	FY 2008	FY 2009	FY 2010
1 ST Quarter	86,228	125,084	76,005	72,133
2 ND Quarter	93,752	62,207	56,380	62,641
3 RD Quarter	47,248	106,668	39,526	
4 TH Quarter	131,160	94,058	98,326	
TOTAL	358,388	388,017	270,237	134,774

Corporate Income & Business Franchise Tax revenues are estimated to total \$230,800,000 or approximately 6.09% of the Fiscal Year 2010 total General Revenue collections. Fiscal year 2010 estimates show a decrease of \$39,437,000 or approximately 14.59% below Fiscal Year 2009 actual collections.

NOTE: These 3 revenue groups were selected because they collectively comprise about 76.47% of the entire fiscal year 2010 General Revenue - Revenue Estimates. The remaining 23.53% is comprised of 22 different revenue sources.



UNAPPROPRIATED SURPLUS BALANCE

SUMMARY - PFY 2009

Beginning Balance 07/01/2008	141,821,481.58
Missed Reappropriations	(1,886,737.31)
Appropriation Holdback Per SB 150	842,255.46
13 Month Expenditures - Paid in July	(105,527,290.83)
Statutory Transfer Out 1/2 of 7/31 Balance to RSRF	(17,713,893.20)
Prior Years Refunds	332,485.11
Reversal of Transfer Out of 7/31 Balance to RSRF*	75,128.97
Legislated Expirations of Special and General Revenue Funds	26,500,000.00
Appropriations	(41,830,000.00)
Ending Balance 06/30/2009	<u>2,613,429.78</u>

RSRF - Revenue Shortfall Reserve Fund (Rainy Day Fund) # 7005

* Note: Identified missed reappropriation after 7/31 Statutory Balance Transfer

SUMMARY - PFY 2010

Beginning Balance 07/01/2009	48,473,111.48
Missed Reappropriations	(307,721.04)
13 Month Expenditures - Paid in July	(26,034,028.23)
Statutory Transfer Out 1/2 of 7/31 Balance RSRF	(11,067,940.85)
Prior Year Refunds	434,268.50
Legislated Expirations of Special and General Revenue Funds	0.00
Appropriations	(2,500,000.00)
	<u>8,997,689.86</u>

RSRF - Revenue Shortfall Reserve Fund (Rainy Day Fund) # 7005

Financial Services Division



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FY 2009 Surplus Appropriations Detailed by Date

Date	Amount	Legislation	Fund #	Organization Name	Activity #	Activity Name
6/2/2009	26,500,000	SB 1014	0105	Governor's Office	236	May 2009 Flood Recovery - Surplus
6/17/2009	3,800,000	SB 2003	0105	Governor's Office	236	May 2009 Flood Recovery - Surplus
6/17/2009	250,000	SB 2003	0126	Treasurer's Office	340	Personal Finance Ed. Prog. for 21st Century Skills - Surplus
6/17/2009	325,000	SB 2003	0155	Secretary of State	097	Unclassified - Surplus
6/17/2009	100,000	SB 2003	0256	West Virginia Development Office	097	Unclassified - Surplus
6/17/2009	375,000	SB 2003	0293	Division of Culture & History	677	Capital Outlay, Repairs & Equipment - Surplus
6/17/2009	250,000	SB 2003	0273	Division of Environmental Protection	097	Unclassified - Surplus
6/17/2009	300,000	SB 2003	0407	Division of Health - Central Office	728	Health Right Free Clinics - Surplus
6/17/2009	300,000	SB 2003	0403	Division of Human Services	700	In-Home Family Education - Surplus
6/17/2009	300,000	SB 2003	0403	Division of Human Services	076	Indigent Burials - Surplus
6/17/2009	1,000,000	SB 2003	0403	Division of Human Services	866	Grants for Licensed Domestic Violence Programs and Statewide Prevention - Surplus
6/17/2009	750,000	SB 2003	0450	Division of Corrections - Correctional Units	795	Stephens Correctional Facility - Surplus
6/17/2009	1,580,000	SB 2003	0596	WV Council for Community & Technical College Ed.	097	Unclassified - Surplus
6/17/2009	3,500,000	SB 2003	0596	WV Council for Community & Technical College Ed.	341	Equipment - Surplus
6/17/2009	2,500,000	SB 2003	0586	Higher Education Policy Commission - System	097	Unclassified - Surplus
	41,830,000			Total		

FY 2010 Surplus Appropriations Detailed by Date

Date	Amount	Legislation	Fund #	Organization Name	Activity #	Activity Name
11/19/2009	2,500,000	HB 420	0420	Bureau of Senior Services	097	Unclassified - Surplus
	2,500,000			Total		

Financial Services Division



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PROMPT PAYMENT INTEREST PENALTY

Calendar Years 1992-2009

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1992	\$0.00	\$457.32	\$692.79	\$0.00	\$0.00	\$0.00	\$27.30	\$183.26	\$869.30	\$311.27	\$229.15	\$3,180.62	\$5,951.01
1993	\$147.30	\$10.21	\$2,560.97	\$296.24	\$620.92	\$542.39	\$1,178.94	\$0.00	\$1,445.93	\$1.42	\$45.31	\$0.00	\$6,849.63
1994	\$1,131.65	\$119.54	\$783.85	\$154.76	\$793.63	\$4.58	\$491.78	\$4,138.62	\$1,484.16	\$0.00	\$144.39	\$1.94	\$9,248.90
1995	\$727.39	\$0.00	\$0.00	\$0.00	\$976.34	\$0.00	\$685.05	\$912.18	\$100.00	\$0.00	\$0.00	\$0.00	\$3,400.96
1996	\$69.19	\$50.87	\$36.55	\$0.00	\$0.00	\$290.68	\$1,916.67	\$0.00	\$0.00	\$45.40	\$0.00	\$0.00	\$2,409.36
1997	\$67.03	\$893.77	\$0.00	\$109.27	\$107.48	\$0.00	\$68.88	\$0.00	\$20.23	\$0.00	\$0.00	\$0.00	\$1,266.66
1998	\$213.76	\$5.75	\$0.00	\$0.00	\$231.05	\$16.16	\$0.00	\$0.00	\$0.00	\$32.11	\$0.00	\$0.00	\$498.83
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.83
2000	\$0.00	\$69.22	\$55.20	\$0.00	\$0.00	\$0.00	\$202.85	\$0.00	\$285.91	\$0.00	\$0.00	\$3.29	\$616.47
2001	\$630.08	\$0.00	\$0.00	\$0.00	\$1,967.80	\$1,017.86	\$304.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,919.99
2002	\$0.00	\$703.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$299.39	\$1,003.13
2003	\$0.00	\$0.00	\$0.00	\$138.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$454.01	\$0.00	\$0.00	\$592.30
2004	\$28.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.45	\$0.00	\$0.00	\$1,257.78	\$1,319.38
2005	\$0.00	\$0.00	\$301.97	\$0.00	\$0.00	\$0.00	\$0.00	\$205.38	\$0.00	\$0.00	\$0.00	\$0.00	\$507.35
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122.02	\$0.00	\$0.00	\$122.02
2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,615.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,615.28
2008	\$0.00	\$0.00	\$0.00	\$100.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.16
2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$3,014.55	\$2,310.42	\$4,431.33	\$798.72	\$4,697.22	\$1,871.67	\$7,709.83	\$5,439.44	\$4,238.98	\$966.23	\$418.85	\$4,743.02	\$40,640.26

Chapter 5, Article 3, Section 54

Vendors who provide services or commodities to any state agency are entitled to prompt payment of a legitimate uncontested invoice.

A warrant is issued within sixty days after the invoice is received or the services rendered to the state agency.

If payment of the invoice is issued after sixty days, the vendor is entitled to interest calculated from the sixty-first day until the date the payment was received by the vendor.



Auditing Division

The Auditing Division performs an audit on all requisitions submitted for payment by the state. This includes vendor invoices and employee travel reimbursements from all State spending units. These requisitions are audited for compliance with Title 155 Series 1 "Standards for Requisitions for Payment Issued by State Officers on the Auditor".

The Auditing Division provides a thorough and accurate payment system to ensure the timely processing of all vendor payments and employee reimbursements.

In addition to Title 155 Series 1, the Auditing Division's staff must be knowledgeable of the following: State Purchasing Guidelines, Higher Education Guidelines, State Leasing Guidelines, State Budget Office Expenditure Schedule Instructions, W.Va. Code, and the State's centralized accounting system. Due to various violations of the aforementioned guidelines and procedures, the Auditing Division rejected nearly 12,000 vendor and employee transactions in fiscal year 2009 which prevented the same number of warrants from being issued in error to vendors and State employees. These rejections vary in reason ranging from potentially duplicate invoices to address discrepancies on vendor invoices.

Fiscal year 2006 brought about substantial changes in the paper driven process of paying requisitions owed by the State. The State Auditor's Office initiated a pilot program by which invoice requisitions could be submitted electronically. The State Auditor's paperless payment process has reduced paper routed through the office. As the program expands to other spending units, physical storage required for paper requisitions is being reduced.

By the end of fiscal year 2007, testing was complete and additional spending units were implementing the paperless process. There are over 50 spending units currently participating in the paperless payment process. Spending units submitting invoices electronically are noticing a savings in postage.

The paper process often requires an enormous amount of time retrieving, copying and refiling documentation. This method has reduced time spent by both spending units and State Auditor's Office staff on requests made in accordance with the Freedom of Information Act (§29B-1-3). State Auditor's Office staff, as well as the State's spending units, have the ability to retrieve the supporting payment documentation from their desktops. The Legislative Auditor's Post Audit Division has also taken advantage of this electronic retrieval method of payment documents.

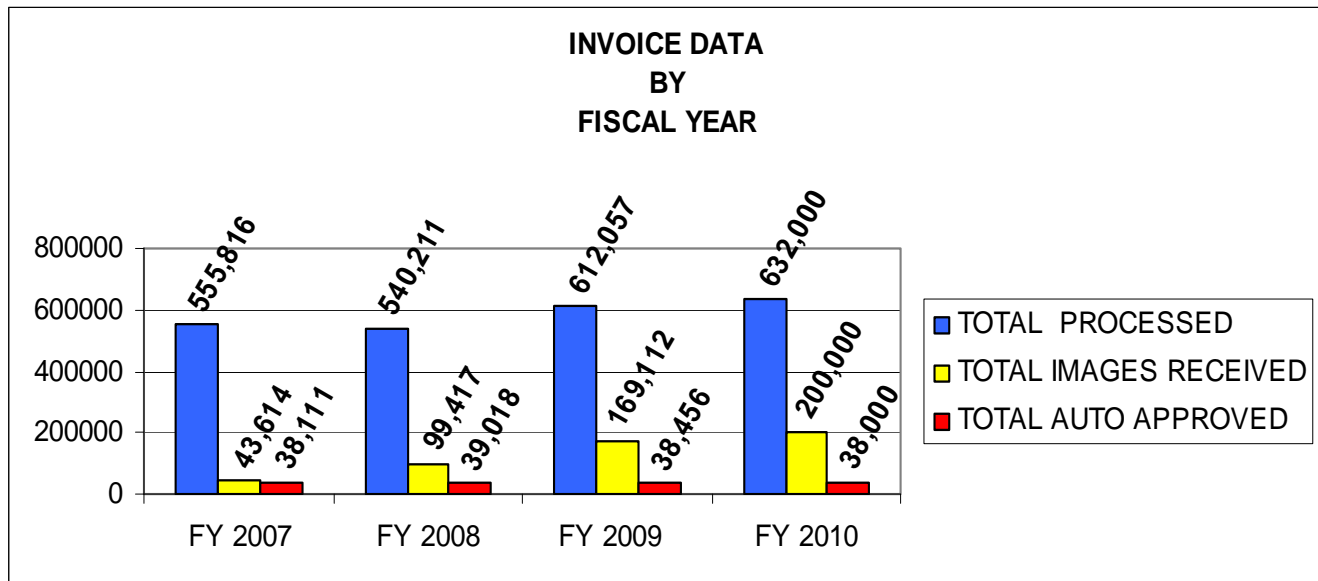
Financial Services Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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The State Auditor's paperless initiative expanded in fiscal year 2009 to include governmental transfers. The State Auditor's Office now accesses the supporting documentation from the participating agencies electronically eliminating additional paper and subsequent storage. It is the goal of the State Auditor's Office to eliminate the need for storage of all payment-related paper documents through continued expansion of this project. We have experienced an increase in the overall volume of both paper and imaged invoices. Auto approvals from Marshall University and West Virginia University seem to be decreasing, however, the number of images is on the rise.



FY2010 totals estimated

Participating Agencies

Aeronautics
 Agriculture
 Banking
 Barbers & Cosmetologists, Bd. of
 Bluefield State College
 Bridgemont CTC
 Concord University
 Consolidated Public Retirement Bd.
 DHHR/Family Planning
 Fairmont University
 Forestry
 Glenville College
 Geological & Economic Survey
 Governor's Office
 Higher Ed Policy Commission
 Highways
 Homeland Security
 Insurance Commission

Joint Committee on Gov't/Fin.
 Kanawha Valley CTC
 Labor
 Lottery
 Marshall University
 Marshall CTC
 Med Img & Rad Therapy Tech, Bd. of
 Military Affairs and Public Safety
 Motor Vehicles
 Municipal Bond Commission
 Natural Resources
 New River CTC
 Professional Engineers, Bd. of
 Public Port Authority
 Public Transit
 School Building Authority
 Shepherd University
 State Police

State Rail Authority
 Supreme Court
 Southern WV CTC
 Tax
 West Liberty College
 Workforce WV
 WV Center for Nursing
 WVCHIP
 WV Council for CTC
 WV Development Office
 WVNET
 WV Northern CTC
 WVSOM
 WV State University
 WVU
 WVU Parkersburg



Imaging Division

In an ongoing effort to convert paper documents to electronic files, the Imaging Division consists of four employees who provide imaging services for Accounting, Auditing, County Collections, ePayments, Payroll and Securities Divisions. As part of the State Auditor's commitment to transparency in government, the Imaging Division has worked closely with our Information Systems and Technology Division to provide web access to many of the public documents contained in our imaging database.

The imaging system was installed in 1992 and last upgraded in January 2007. This upgrade moved the images to the latest technology, EMC Centera disk drives, which have greater speed and flexibility than the previous optical disk system.

1,400,000 Documents Imaged, Indexed and/or Stored

Over 26 Multi-Functional Document Classes

Over 484,000 Vendor Invoices

The Imaging Division is responsible for designing and creating form screens and document classes for various divisions within the State Auditor's Office such as:

- **Accounting** – Adjusting Entries and Signature Sheets
- **Auditing** – State Contracts, Building Leases, Purchase Orders, Highway Estimates, and Signature Sheets
- **County Collections** – Deeds and Land Sale Documents
- **ePayments** – Direct Deposit Authorizations Forms
- **Payroll** – Bonds, Garnishments, User Code Requests, and Security Signatures
- **Securities Division** – Broker Filings, Enforcement Files, Investment Advisor Filings, and various registrations



Payroll Division - EPICS

- \$8,223,554.99 per day in employee wages and benefits in 2009
- 68,243 Form W-2 Wage and Tax Statements were processed with electronic versions available January 5, 2010
- Available 24/7 from any terminal with Internet access and proper log-in by the user

The Payroll Division consists of four employees who are responsible for overseeing the processing of state payroll on the Employee Payroll Information Control System (EPICS). EPICS is continually fine-tuned for our end-users to help make their jobs easier and more productive.

The EPICS System is utilized by every agency within the state to process all full-time and part-time employee payroll. EPICS program support has focused on the continual elimination of paper and the re-engineering of processes to increase efficiencies. Highlights include:

- Direct Payment of Federal Taxes (EFTPS)
- Direct Payment of State Taxes (All surrounding states paid electronically)
- Direct payment of EPICS vendors (ongoing)
- On-line employee and vendor adjustments by each agency
- All EPICS employee and vendor reports are now available via the website
- Provided employee files for all state agencies to Unemployment Compensation, Workers' Compensation and New Hire Reporting (Child Support Tracking)
- Provided both beginner and advanced EPICS training at the 2009 State Auditor's Conference

Financial Services Division



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Type Code 115 Car Allowance by Department

(for the period 1/1/2009 thru 12/31/2009)

Dept. #	Department Name	# of Employees
0100	GOVERNORS OFFICE	1
0310	NATURAL RESOURCES DIVISION OF	15
0313	ENVIRONMENTAL PROTECTION	265
0314	MINERS HEALTH SAFETY & TRAINING	34
0402	EDUCATION DEPARTMENT OF	1
0439	WV EDUCATIONAL BROADCASTING	1
0444	MARSHALL COMM & TECH COLLEGE	2
0445	NEW RIVER COMM & TECH COLLEGE	1
0447	BLUERIDGE COMM & TECH COLLEGE	2
0450	HIGHER EDUCATION CENTRAL OFFICE	1
0471	MARSHALL UNIVERSITY	45
0476	OSTEOPATHIC MEDICINE SCHOOL OF	2
0482	BLUEFIELD STATE COLLEGE	1
0487	SOUTHERN WV COMM & TECH COL.	1
0510	HUMAN RIGHTS COMMISSION	1
0601	SEC OF MILITARY AFFAIRS AND PUBLIC	1
0606	EMERGENCY SERVICES OFFICE OF	1
0608	CORRECTIONS DIVISION OF	5
0612	STATE POLICE	9
0621	DIVISION OF JUVENILE SERVICES	5
0708	WV ABCA	3
0802	MOTOR VEHICLES	23
0803	HIGHWAYS DIVISION OF	315
1201	AUDITOR'S OFFICE	4
1300	TREASURERS OFFICE	6
1400	AGRICULTURE DEPARTMENT OF	26
1500	ATTORNEY GENERAL	1
2400	SUPREME COURT	1
GRAND TOTAL		773

Disclaimer: This amount is not intended to represent the entire number of state employees who are receiving some sort of car allowance and/or have been issued a state vehicle. Some departments may choose to make YTD tax adjustments to an individual's taxable wages (on the W-2C) rather than recording a type code 115 on the regular payroll runs. Additionally, some departments may choose to combine car allowances with some other taxable type code (i.e. combining housing allowance with car allowance on type code 114-Imputed Earnings)

Purchasing Card Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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The Purchasing Card Division is staffed with 18 employees consisting of two Certified Public Accountants (CPA), four Certified Purchasing Card Professionals (CPCP), and one Certified Fraud Examiner (CFE).

In 2006, the National Association of Purchasing Card Professionals (NAPCP) proudly announced the "Certified Purchasing Card Professional" (CPCP) certification program. The CPCP credential is awarded to Purchasing Card professionals who have demonstrated experience and understanding of the body of knowledge necessary to administer a Purchasing Card program. This credential focuses on individual skills and knowledge of specialized Purchasing Card functions. Achieving this designation allows Purchasing Card professionals to be recognized for their distinguished level of expertise.

Professional recognition distinguishes individuals as having mastered the relevant body of knowledge and shows a commitment to the industry. It defines the benchmark standard for professionals in the P-Card industry and provides evidence to employers that you have been examined by a certifying organization. It also establishes the level of knowledge required to administrate a program and encourages personal and professional growth. Certification differentiates those that are knowledgeable, trained, competent and dedicated to their profession.

Certified Fraud Examiner (CFE) is a designation awarded by the Association of Certified Fraud Examiners (ACFE). The CFE credential denotes proven expertise in fraud prevention, detection and deterrence. CFE's are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk. This credential will assist our Division in evaluating Purchasing Card Internal Controls and agency activity from a new and distinct perspective.

State Purchasing Card Program

The Purchasing Card is the preferred method of payment for the procurement of eligible goods and services. It offers agencies, boards and commissions an efficient method for streamlining the payment process. Employees of the State of West Virginia may obtain a purchasing card by contacting the purchasing card coordinator within their agency. Individuals must be trained and agree to follow Purchasing Card Policies and Procedures before a purchasing card will be issued.

The Purchasing Card Program offers agencies an efficient method of payment while continuing to meet established internal controls for the procurement and payment of goods or services. It reduces the volume of accounts payable transactions and the associated administrative costs by eliminating vendor invoices and consolidating multiple vendor payments into one monthly payment to the charge card vendor; suppliers are paid directly by the card issuer within three (3) business days.

For fiscal year 2009, the Purchasing Card Program processed in excess of 620,000 transactions totaling approximately \$335,000,000 with an average transaction amount of \$540.36.

Purchasing Card Division



Studies obtained by the NAPCP estimate the transactional cost of the purchase order and payment process range from \$50 to \$250.

By utilizing the purchasing card as a payment mechanism, the efficiencies provided result in savings ranging from 55% to 90% of this transactional cost. Using these estimates, the Purchasing Card Program for fiscal year 2009 netted the State of West Virginia between \$17 million and \$139.5 million in cost avoidance savings. The purchasing card provides additional savings beyond the cost avoidance savings previously discussed. These savings are from the following areas:

- Discounts on the cost of goods or services provided to the State directly attributable to prompt payment with the purchasing card.
- In past years, the State received a higher bond rating which saved additional monies because one of the main considerations to re-evaluate the State of West Virginia to a higher bond status was how obligations are paid in a timely manner. Specifically mentioned was the use of the State's Purchasing Card.
- The State realized additional savings in the timely delivery of goods and services, directly attributed to prompt payment from the use of the purchasing card.

The use of the purchasing card has allowed the State of West Virginia to become a better business partner. With its cost avoidance and prompt payment efficiencies, it is receiving additional interest from vendors desiring to transact business with the State. This allows the State of West Virginia to be more competitive in selecting business partners, most certainly allowing the State to be more selective when considering cost of goods or services and the timely delivery of such goods.

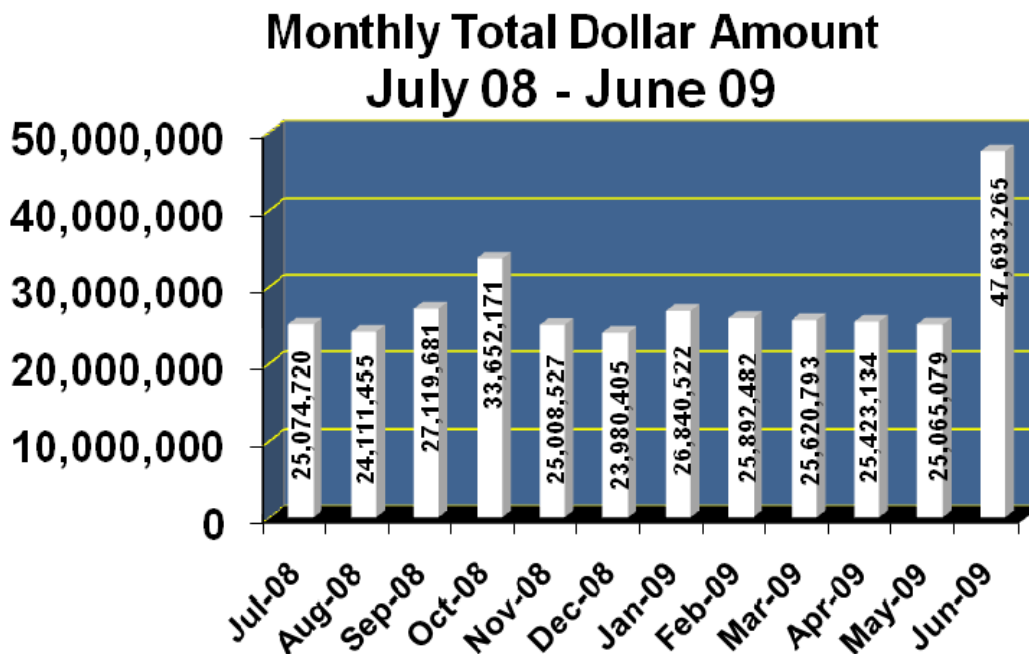
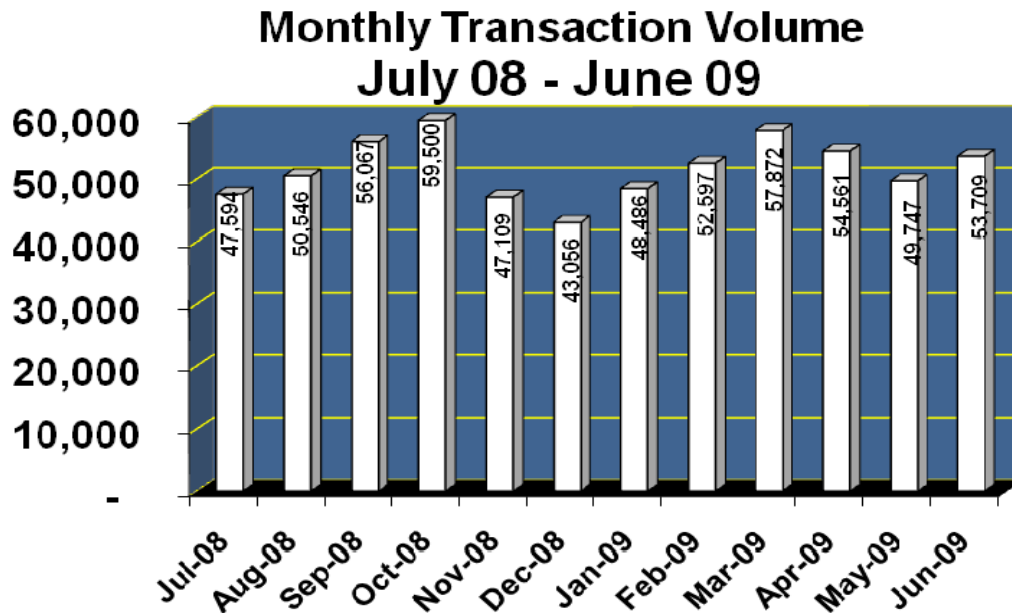
Purchasing Card Division



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The charts below represent monthly transaction volumes and monthly dollar amounts for the period July 2008 to June 2009:



Purchasing Card Division



For the Purchasing Card Program to continue to maintain its high acclaim and cost avoidance savings, we must continue to have aggressive and ongoing monitoring in addition to appropriate individual agency requirements.

In order to ensure proper monitoring and enhance the internal controls, the program utilizes a wide variety of resources, technology and participant requirements, including but not limited to the following:

- The Program continues its review and post-audit processes. It also utilizes more than 25 standard reports for the monitoring of transactions that have also been made available to each respective agency.
- Each agency Coordinator receives credit usage, sales tax, transaction decline and account change reports on a daily basis for internal monitoring. In conjunction with Agency Coordinators, the Purchasing Card Program completes on a biennial basis, a utilization and credit analysis of each agency. This analysis is used to determine that each cardholder's credit and transaction limits are in line with their individual job responsibilities and requirements to reduce the potential risk of fraud for the State of West Virginia.
- The State Auditor's Office Purchasing Card Division continues to monitor and enhance the web-based training module. This type of training allows a much more efficient and comprehensive training program which not only includes Purchasing Card Policies and Procedures, but also topics such as ethics and budget responsibility that have not been readily available to state employees in the past.
- Purchasing Card Coordinators from all agencies receive required annual training that includes one hour of ethics instruction. Applicants who become new cardholders must take the required training and be successfully tested before a purchasing card will be issued.
- All current cardholders are required to complete three (3) hours of refresher training every two (2) years. This training will include one (1) hour of ethics training, Purchasing Card Policies and Procedures, travel guidelines, and the use of purchasing cards for emergency response. All purchasing card training must be approved by the State Auditor.
- Each account is required to be reconciled monthly by the individual cardholder and approved by his or her coordinator. Reconciliations may be completed by hand or electronically using approved reconciliation software.
- Over 90% of state agencies and higher education institutions participating in the Purchasing Card Program use some portion of the technology made available with the purchasing card in order to maximize the agency's efficiency in processing payments and transaction reconciliation, as well as for reporting to enhance internal controls and accountability by utilizing the data that is passed with each transaction.



Travel Management System

In March 2009, the State Auditor contracted with partners TRX, Inc. and Databasics to provide the State of West Virginia an integrated travel and expense reporting solution that will offer a seamless user experience from pre-trip authorization and travel booking to expense reporting, receipt management and analytics in a single, secure web-based environment.

The solution will enable the State of West Virginia to move from a paper and labor intensive process to an automated, more environmentally friendly process that will reduce costs and increase policy compliance.

The system is designed to enforce all travel booking and expense policies held by state agencies and may require pre-trip authorization of travel expenses. The system houses any state or agency travel related contracts and have the capability to enforce use of these vendors as well as monitors for correct charging of contracted rates.

Approval Workflow is built into the system configuration eliminating the need for manual signatures. The system emails a notification to any user who has been assigned approval authority when they have authorizations or expense reports to approve.

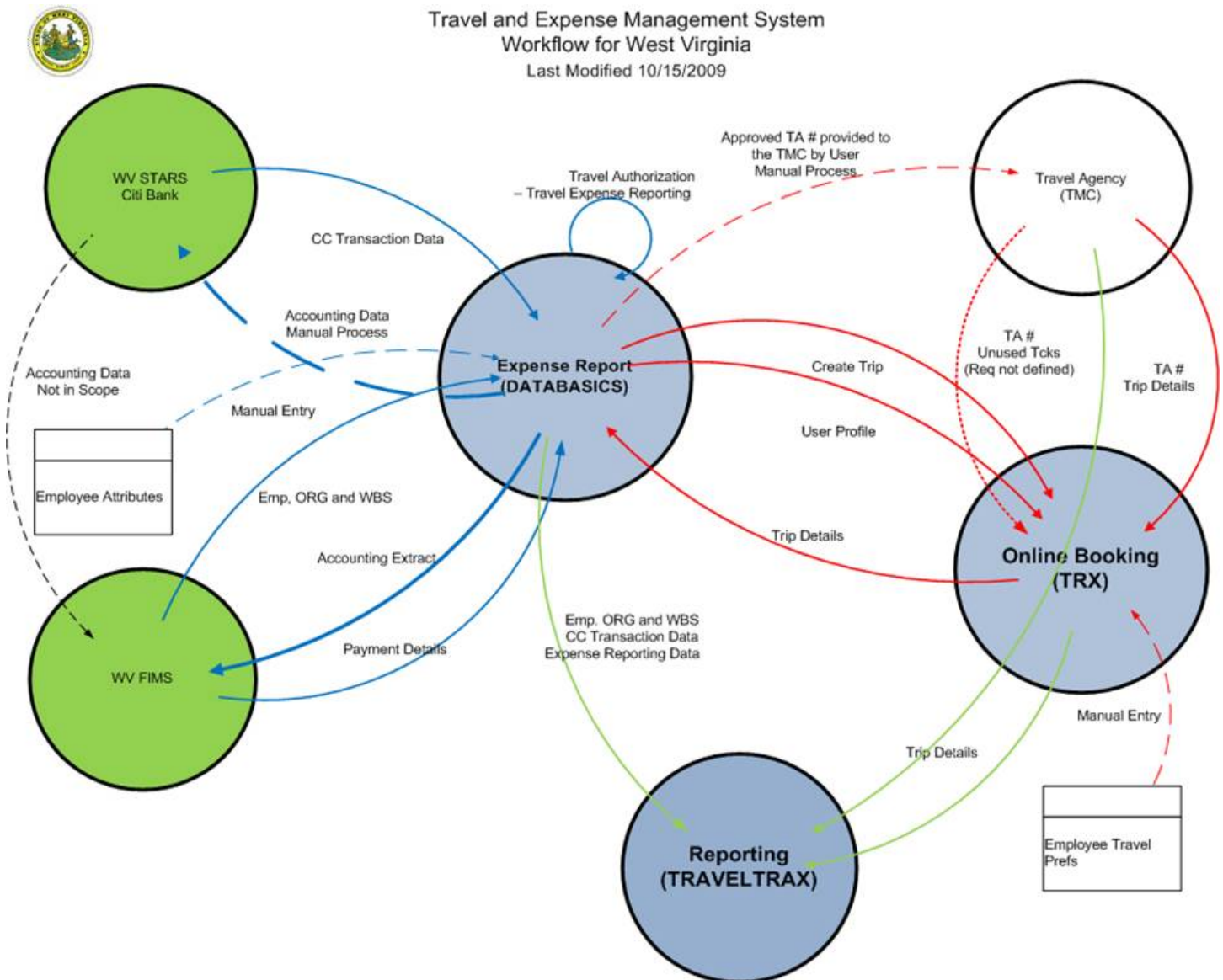
Use of this system will not only result in a reduced transaction fee for the individual agencies but the state as a whole with a decrease of approximately \$2 per transaction or more for those transactions booked as well as expensed in the system, but will also allow for state-wide reporting of all travel for use in future negotiating contracts with travel related vendors (hotel, airfare and rental car) for greater discounted rates. With integration of the Purchasing Card for travel, it will also allow for the reduction of out-of-pocket expense for state employees who travel due to their job.

Purchasing Card Division



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Purchasing Card Division



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Training Progress Report

The West Virginia State Auditor's Office continues to utilize a web-based training center to certify more than 6,500 State Purchasing Card users in the program. The training center provides training courses and tests for all cardholders and coordinators in State Agencies and Institutions of Higher Education for the purchase of goods and services, as well as national guardsmen who utilize the emergency purchasing card in response to declared states of emergency.

The Purchasing Card Division has dramatically increased training provided to cardholders both for the initial application process and those current cardholders receiving biennial training to maintain certification. Biennial training is mandatory for every cardholder to continue using the West Virginia State Purchasing Card.

From March 2005 through June 2009, more than 12,000 cardholders, new purchasing card applicants, Spending Unit Coordinators and Sub-coordinators successfully trained and completed the basic knowledge test using the web-based center. This number is most attributable to cardholder biennial training, with more than 450 Spending Unit Coordinators and Sub-coordinators receiving training through the center in FY 2009.

Training is verified by means of a certificate issued by the training program bearing the name of the trainee and the course completed. Each certificate includes the date and time the testing took place, as well as a unique identification number for the test that was issued to the trainee.

In addition to training for cardholders, the State Auditor provides annual training for the Agency Spending Unit Coordinators. This training must be completed in order for the Agency/Institution of Higher Education to be eligible to participate in the Program.

Financial Institution

Citi was awarded the bank provider contract in April 2006, with VISA as the card brand. As one of the world's largest banks, Citi offers the State of West Virginia various software and reporting tools, but most notably is Citi's Fraud Early Warning system. The system contains various fraud profiles and queues that transaction activity is measured against. Because of their experience and expertise in this market, Citi's fraud rates are less than half of the industry average. In addition to the technological aspect of fraud detection, Citi focuses on five (5) main areas of detection and prevention: proper identification of service users, authorization, confidentiality of data, accountability, and incident detection and response. In addition to Citi, VISA offers the State \$100,000 of coverage per cardholder for fraud and other transactions that do not benefit the State directly or indirectly.

Purchasing Card Division



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Purchasing Card Statistics Fiscal Years 2003 - 2009

DOLLAR VOLUME

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
JULY	\$8,277,657.11	\$8,439,998.72	\$9,387,822.74	\$10,154,052.53	13,229,624.72	18,579,749.31	25,074,720.47
AUG	9,242,977.86	9,270,376.79	11,151,645.63	12,567,768.71	15,527,669.61	17,603,735.64	24,111,455.31
SEPT	9,310,983.50	9,559,679.24	11,208,115.37	12,898,258.54	15,218,784.03	17,432,650.38	27,119,680.84
OCT	9,762,523.75	10,671,097.76	11,832,994.47	12,822,755.81	15,672,353.75	23,778,877.44	33,652,170.70
NOV	8,238,589.76	8,180,264.92	10,118,941.28	11,232,374.12	13,656,079.25	17,560,870.00	25,008,526.55
DEC	6,807,640.25	8,106,243.83	11,071,810.18	12,062,294.83	13,296,704.25	17,362,751.97	23,980,404.60
JAN	8,165,923.90	9,069,080.05	11,127,708.67	13,861,551.36	16,729,110.39	25,035,347.25	26,840,522.10
FEB	7,792,532.85	9,479,869.64	11,030,073.34	12,101,306.13	16,102,483.08	22,627,918.99	25,892,481.88
MAR	8,963,475.07	10,595,068.15	12,327,913.96	15,732,359.90	16,059,816.17	22,475,869.82	25,620,793.05
APR	8,561,029.42	10,320,907.51	11,738,428.48	11,727,809.14	15,572,418.09	25,113,396.47	25,423,133.85
MAY	9,198,632.66	10,763,477.27	12,236,772.11	13,048,546.00	14,661,619.83	24,576,360.00	25,065,078.52
JUNE	<u>9,398,188.75</u>	<u>10,403,477.38</u>	<u>11,778,036.50</u>	<u>14,473,810.61</u>	<u>15,587,588.14</u>	<u>31,665,984.18</u>	<u>47,693,264.88</u>
TOTAL	\$103,720,154.88	\$114,859,541.26	\$135,010,262.73	\$152,682,887.68	\$181,314,251.31	\$263,813,511.45	\$335,482,232.75

Source: IS&C

TRANSACTIONS

	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
JULY	37,648	36,230	37,524	37,428	39,985	42,630	47,594
AUG	40,834	38,785	48,096	48,243	49,732	52,179	50,546
SEPT	41,673	41,386	46,361	48,623	47,071	48,283	56,067
OCT	43,297	44,230	44,712	46,771	52,206	58,176	59,500
NOV	36,124	34,561	41,319	41,951	42,500	46,687	47,109
DEC	29,326	32,827	42,309	41,024	39,769	41,903	43,056
JAN	37,781	37,168	43,476	44,959	48,418	49,061	48,486
FEB	34,778	39,557	43,411	44,548	46,703	52,366	52,597
MAR	39,938	45,713	47,937	51,800	51,265	53,781	57,872
APR	38,596	43,543	46,860	41,895	48,481	54,426	54,561
MAY	39,287	41,851	45,132	45,928	47,234	50,476	49,747
JUNE	<u>38,696</u>	<u>38,449</u>	<u>41,957</u>	<u>44,463</u>	<u>44,077</u>	<u>50,490</u>	<u>53,709</u>
TOTAL	457,978	474,300	529,094	537,633	557,441	600,458	620,844

Source: IS&C

AVG PER TRANSACTION

<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>
\$226.47	\$242.17	\$255.17	\$283.99	\$325.26	\$439.35	\$540.36

Purchasing Card Division



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Top 100 Purchasing Card Vendors Fiscal Year 2009

<u>Vendor Name</u>	<u>Total Spend</u>	<u>Vendor Name</u>	<u>Total Spend</u>
1 West Virginia Paving	17,188,164.15	33 Wal-Mart Stores	1,226,310.85
2 Brick Street Mutual Insurance	14,181,126.37	34 Greenbrier Excavating and Paving	1,192,789.46
3 Cargill Deicing Technology	13,653,115.40	35 American Asphalt	1,190,527.52
4 Officemax Corporate	7,537,496.65	36 KOMAX LLC	1,145,900.26
5 R.T. Rogers Oil Co	7,202,280.52	37 West Virginia Tractor Co	1,133,823.11
6 Guttman Oil Co	6,519,065.17	38 Marathon Ashland Petroleum LLC	1,108,898.40
7 JF Allen Company	6,176,343.09	39 State Electric Supply Co	1,106,411.64
8 U.S. Foodservice Inc	5,093,999.11	40 Winans Sanitary Supply Co Inc	1,064,113.96
9 Greer Industries Inc	4,826,366.40	41 Middletown Tractor Sales	1,015,960.89
10 WV Prison Industries	4,294,733.60	42 US Aggregates Inc	1,013,850.62
11 Dell Marketing L.P.	4,059,995.66	43 Valley Inc	981,088.50
12 Mid-Atlantic Salt LLC	3,959,436.18	44 Staples Inc	976,581.85
13 Wendlings Foodservice	2,817,984.26	45 Fisher Scientific Company LLC	964,585.70
14 MMM - Martin Marietta Aggregates	2,392,939.48	46 R.B.S. Inc	960,098.11
15 Liberty Distributors, Inc	2,263,797.87	47 CDW Government	912,645.15
16 Camden Materials, LLC	2,219,981.18	48 Enterprise	898,198.33
17 Boxley Aggregates of WV	2,100,745.74	49 Tri-State Petroleum Corp	859,308.74
18 Shelly and Sands Inc	2,045,513.46	50 Jefferson Asphalt Product	838,072.21
19 Lowes Companies, Inc	2,035,919.26	51 Coca Cola Bottling Co	831,425.38
20 WW Grainger	1,884,621.39	52 Xerox Corporation	821,362.53
21 Ricoh Americas Corp	1,863,690.03	53 Amazon.Com	814,854.66
22 WV Treasury	1,809,964.10	54 SYSCO Corp	774,627.85
23 Gordon Food Service Inc	1,768,954.56	55 APOLLO Oil LLC	764,663.94
24 AT&T Mobility II LLC	1,703,034.92	56 Klug Bros Inc 1	746,872.35
25 Meadows Stone and Paving Inc	1,701,326.93	57 Pomeroy Computer Resource	741,371.59
26 Capitol Business Interior	1,654,576.86	58 Morgantown Printing and Binding	733,827.90
27 Pounding Mill Quarry	1,551,126.28	59 Central Cab Company	698,060.27
28 Lusher Trucking Co Inc	1,425,113.29	60 Flint Trading Inc	697,086.63
29 Belt Paving, Inc	1,408,012.95	61 Apple Computer Inc	674,948.68
30 Office Depot	1,402,216.45	62 Appalachian Tire Products Inc	668,374.32
31 Unisource Worldwide Inc	1,249,904.93	63 Minnesota Mining and Mfg	629,632.92
32 Belmont Aggregates Inc	1,233,622.12	64 Potomac Construct Ind Inc	627,658.61

Purchasing Card Division



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Top 100 Purchasing Card Vendors Fiscal Year 2009

<u>Vendor Name</u>	<u>Total Spend</u>	<u>Vendor Name</u>	<u>Total Spend</u>
65 Express Employment Services	598,622.53	83 VWR International Inc	496,989.61
66 Central Supply Company	585,005.95	84 Fairplain Tractor Sales Inc	495,151.14
67 Matheny Motor Company Inc	581,428.07	85 Leslie Equipment Co	492,322.71
68 Waste Management Inc	575,443.35	86 Thomson Learning Inc	489,946.11
69 WVARF	568,268.32	87 Logan Corporation	487,131.14
70 US Airways Inc	562,781.33	88 The Thomson Corporation	482,627.36
71 Stuart M Perry #1	556,440.98	89 Bruceton Petroleum Co	480,086.14
72 Office Depot	553,851.22	90 Fastenal Company	477,826.11
73 Cebridge Connections	553,473.51	91 Charleston Newspaper	474,725.40
74 Airgas Mid America Inc	545,596.44	92 SODEXHO	469,800.04
75 Compaq Computer Corp	545,138.09	93 American Block Co Inc	469,017.69
76 BK Mining and Construction	544,878.00	94 The Nutting Co Inc	468,201.16
77 W. VA Electric Supply Co	536,082.73	95 Harris Oil Company Inc	465,774.12
78 Contech Construction Prod	517,024.80	96 The McGraw-Hill Companies	465,202.80
79 Broughton Foods LLC	516,713.71	97 Allied Waste North Am	464,562.08
80 Bob Barker Company Inc	516,215.34	98 Ennstone Inc	463,219.55
81 Shamblin Yard	515,506.70	99 Chapman Printing	462,852.19
82 Aarons Products Inc	513,675.24	100 Follett Higher Ed Group	455,911.19

Purchasing Card Division



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Local Government Purchasing Card Program

The Local Government Purchasing Card Program was developed to bring all local government entities into a single purchasing card program and replace the various card types existing today across county and municipal governments. Offering all local government entities the opportunity to be part of one single purchasing card program will allow them to achieve the highest possible rebate back to the local governments.

The Local Government Purchasing Card Program is conducted so that procedures and internal controls for the procurement and payment of goods and services are made more efficient. Local government entities utilize the purchasing card for regular routine payments and travel as well as emergency payments.

The Operations section of the Local Government Purchasing Card Division promotes the use of electronic processes of the purchasing card program. The section provides assistance to the local government entities in developing policies and procedures, internal controls, maintenance of accounts, fraud monitoring as well as customized usage reports.

Training

In partnership with United Bank, the Local Government Purchasing Card Division assists the local government entities in the development of a training program as well as administer training, if requested. Training is based on the minimum requirements to participate in the program which are derived from the policies and procedures governing the entity's program.

Financial Institution

United Bank Inc., (United) West Virginia's Bank, was awarded the Local Government Purchasing Card contract in May 2008, with VISA as the card brand. United, the largest headquartered company in the State is totally committed to the State of West Virginia. They have assigned a team of highly experienced professionals to this program who will continually deliver the service, technology and support that will allow the program to grow. United is committed to ensuring that the State Auditor's Office and local government entities receive maximum value from the program. Therefore, key personnel are available 24/7 to handle any issues that may arise.

United takes pride in their technology and ability to deliver information to meet the needs of the local government entities and the State Auditor's Office. They provide, at no cost to the State or Local Government, a sophisticated and robust web-based solution called D.Cal. D.Cal is automatically pre-populated with transaction data, reducing the need to pass data files to the client. D.Cal provides online access to procurement transactions. It also provides the tools to analyze spend, reclaim tax, and automate the tax coding and cost coding of purchasing card transactions, and cost allocation and ERP integration. Transaction information is available both at a cardholder level and at a program level.

Purchasing Card Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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United uses *Falcon*, a neural network that calculates a score or grade for every transaction. With *Fraud Predictor Plus*, the potential fraud score is adjusted to represent merchant data, as well as cardholder transactions. This formula leads to better accuracy and reliability of “scoring” each transaction as a possible fraudulent transaction. *Fraud Predictor Plus* has achieved remarkable results in helping card issuers reduce fraud losses due to the fact that merchant profiles have been added to the variables reviewed. In addition to protection provided by *Falcon*, United also utilizes an exclusive add-on feature to *Falcon* called the *Virtual Analyst* (VA). The VA automatically takes action on accounts meeting the high risk criteria without human intervention. United has experienced a drastic reduction in fraud losses, which is directly attributed to the use of *Falcon* and the *Virtual Analyst*.

Visa also provides \$100,000 in Visa Liability Waiver Protection Coverage, at no cost to the local government entity or the State of West Virginia.



The Information Systems and Technology Division is responsible for Data Center Operations, Application Development, and Client Services.

The Information Systems & Technology Division (IS&T) supports the business processes and functions of the West Virginia State Auditor's Office. IS&T provides the technical infrastructure to support the State Auditor's mission of improving the efficiency and business practices of state government. IS&T strives to not only provide the information needed to run the different operating divisions of the State Auditor's Office (e.g. Accounting (FIMS), Payroll (EPICS), Land, Purchasing Card, Securities, etc.), but to also continually enhance the exchange of information between the State Auditor's Office and many other entities, including: state agencies, county and local governments, commercial entities, and the public.

The areas of responsibility include Data Center Operations, Application Development (EPICS and FIMS Support, and the development of web applications) as well as Client Services (Desktop and Help Desk support).

Data Center Section

The data center consists of four employees who operate in two shifts. Data Center responsibilities include:

- Operation of Unisys Enterprise Server and execution of EPICS Payroll and FIMS Accounting System applications.
- Synchronization and transfer of accounting files with the West Virginia Office of Technology.
- Printing of all state warrants including: payroll, direct deposit notices, vendor, Health and Human Resources, Workers' Compensation, income tax refunds, and W-2 forms.
- 1.66 million warrants (checks) were printed in FY 2009, a decrease from 1.78 million in FY 2008.
- Maintain logs of all backups which include mainframe files, databases (Oracle, DMSII, and SQL), and server files. There are two copies of back-up tapes moved off-site nightly to ensure a copy of the files are available in the event of a disaster. Additionally, all back-ups are replicated to the disaster recovery site in the State Auditor's Office Clarksburg location.
- In 2009 the Data Center began replicating all of its mainframe data and server data to the Clarksburg disaster recovery site.
- Maintain logs for all warrant and control numbers, either destroyed or disbursed and documentation of all procedures used daily in our data center for the disaster recovery project.



Application Development Section

This section consists of eight developers. Responsibilities include the ongoing support and maintenance of the EPICS payroll and FIMS accounting systems which process payments for all employees and vendors of the State of West Virginia.

The State Auditor's website is created and maintained by the applications development team. It is the portal which allows the citizens of West Virginia to access the Auditor's Office and to have a transparent view of governmental spending. It is also a means by which Auditor's Office employees conduct day-to-day business on various applications built and supported here.

Through the utilization of various forms of media, this section is additionally responsible for the creation and maintenance of all graphics used on the public facing website and multiple publications, brochures, and educational materials used by the State Auditor's Office.

Client Services Section

The Client Services Section consists of four employees, two of which are A+ Certified. The A+ Certification is vendor neutral and consists of two exams. To pass, you must demonstrate knowledge of installing, configuring, upgrading, troubleshooting and repairing computer systems. Earning an A+ certification means that the individual possesses essential knowledge and skill of all aspects of the computer industry. The Client Services section supports approximately 180 users including 40 located throughout West Virginia from our Chief Inspector Division.

This section supports three locations: two in Charleston and one in Clarksburg, West Virginia. This section also supports security, four domain servers, eight web servers, two email servers, a windows-based imaging system, a VMware environment that supports 40 virtual servers operating on one enterprise class server, and all active network devices (switches, hubs, routers, VPN concentrators and firewalls).

This section is responsible for all documentation, updates and testing of disaster recovery procedures currently in place as well as helpdesk functions whether it is an internal or external request to be performed by Computer Networking or other divisions within our office. This section also supplies hardware and software support.



IS&T's 2009 Calendar Year Highlights

- All mission critical server and mainframe data are now being replicated to the Auditor's Disaster Recovery site in Clarksburg.
- Reduced the number of physical servers in use in the Data Center. There are now over forty "virtual servers" running on one physical server, resulting in savings to West Virginia taxpayers in terms of hardware and software costs, and reduced electric power and air conditioning requirements.
- Redesign of the State Auditor's website to enable users to locate needed reference materials quickly and easily. The enhancements include a more user-friendly interface and streamlined navigation. Additionally, a "My Apps" button was added for State Employees to readily find applications they have access rights to.
- Continued the "Green Policy" within the State Auditor's Office. In 2008 it was requested of all WWSAO users to turn off desktop computers, printers, and copiers at the end of each business day. In 2009 a "toner cartridge" recycling program was added to the Green Policy.
- Upgraded all network "edge" and LAN devices to latest Cisco technology.
- Upgraded existing cabling infrastructure in the west wing of the Capitol from CAT5 cable to CAT6 technology.
- Implemented redundant LAN hardware and fiber technologies for connection to the States backbone and WVNET.
- Continue efforts in securing the WWSAO network and application environments.
- Implemented a new security system for the Clarksburg Office and Data Center
- Closed out the year with the implementation of a new time and attendance system which will go live in January 2010.

Chief Inspector Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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The State Auditor is ex-officio Chief Inspector and Supervisor of Public Offices in West Virginia. Responsibilities include: conducting financial audits, providing training and technical assistance, overseeing the audit procurement process for 55 counties, 55 school boards, 55 magistrate courts, 232 municipalities and over 350 other local governments. The Chief Inspector also formulates and prescribes a system of accounting for all local governmental offices and agencies.

The State Auditor's Chief Inspector Division oversees the audit procurement process for **55** counties, school boards, and magistrate courts, **232** municipalities, and over **350** other local governments.

The Local Government Services section of the State Auditor's Office approves the budgets for all counties and municipalities and the property tax levy rates for all counties, municipalities and school boards. The Chief Inspector Division operates on a revolving fund with revenue derived solely from charging local governments for services. These charges are based on the actual costs of providing the services, including personnel expenses, travel, training and equipment.

Conducting Financial Audits

This is the primary function and revenue source of the State Auditor's Chief Inspector Division. The Chief Inspector Division maintains a staff of 34 to 40 professional audit inspectors who are supported by nine senior management members and a clerical staff of four to six individuals. The Chief Inspector Division issued over 260 reports related to audits and other types of services generating \$3,608,308 in revenues during the time period of July 1, 2008 to June 30, 2009. The following types of services were performed:

- **Financial and Compliance Audits** – this is the most common type of engagement performed. Audit procedures are designed to fulfill the requirements set forth by *Government Auditing Standards* issued through the General Accounting Office by the Comptroller General of the United States.
- **A-133 Single Audits** - this type of engagement is performed when the local government expends \$500,000 or more in federal funds during a fiscal year. Procedures are designed to meet the requirements for financial and compliance audits as well as the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Circular A-133 audits typically must be issued within nine months after the end of the fiscal year in order to meet federal requirements.

Chief Inspector Division



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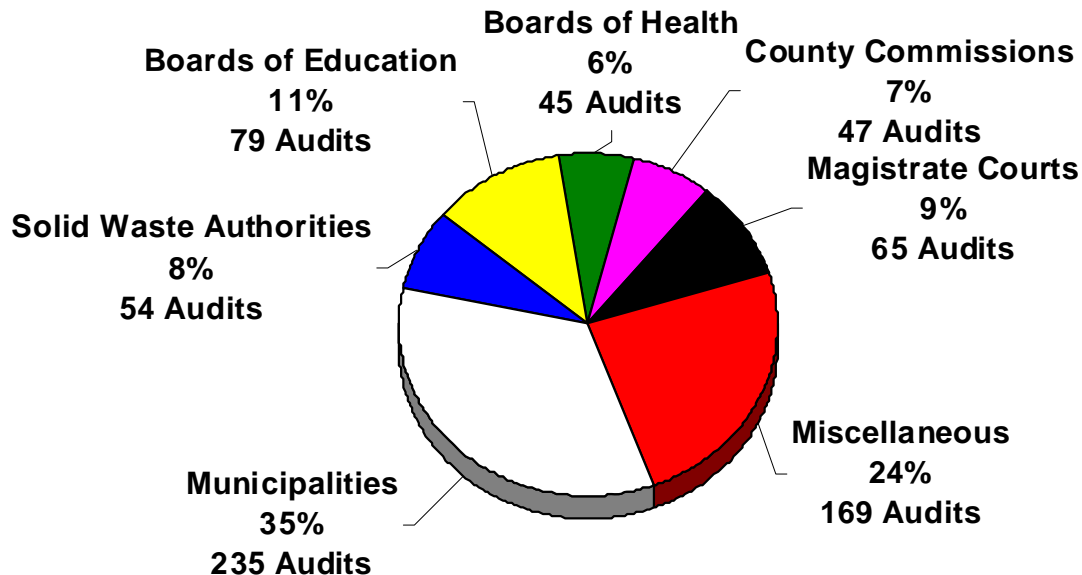
- **Review of Financial Statements** – this type of engagement is performed when there is not an audit requirement for the entity. Audit requirements for a particular entity type may be contained in state or local law. Additionally, audit requirements can exist for particular entities through debt or contractual arrangements such as financing or grant agreements. Reviews are performed in accordance with standards established by the American Institute of Certified Public Accountants and are less comprehensive than audits of financial statements.
- **Reconstruction of Financial Records** – In some instances, local governmental entities do not prepare adequate financial statements. Therefore, a reconstruction of available records must be conducted by Chief Inspector Division staff in order for an audit to properly proceed.
- **Management Advisory Services** – this includes all other types of services provided to our clients such as: 1) Agreed-upon procedures to determine the extent of fraudulent activity, 2) GAAP conversions, 3) Consultation engagements and 4) Agreed-upon procedures for Magistrate Court Systems.

External Peer Review

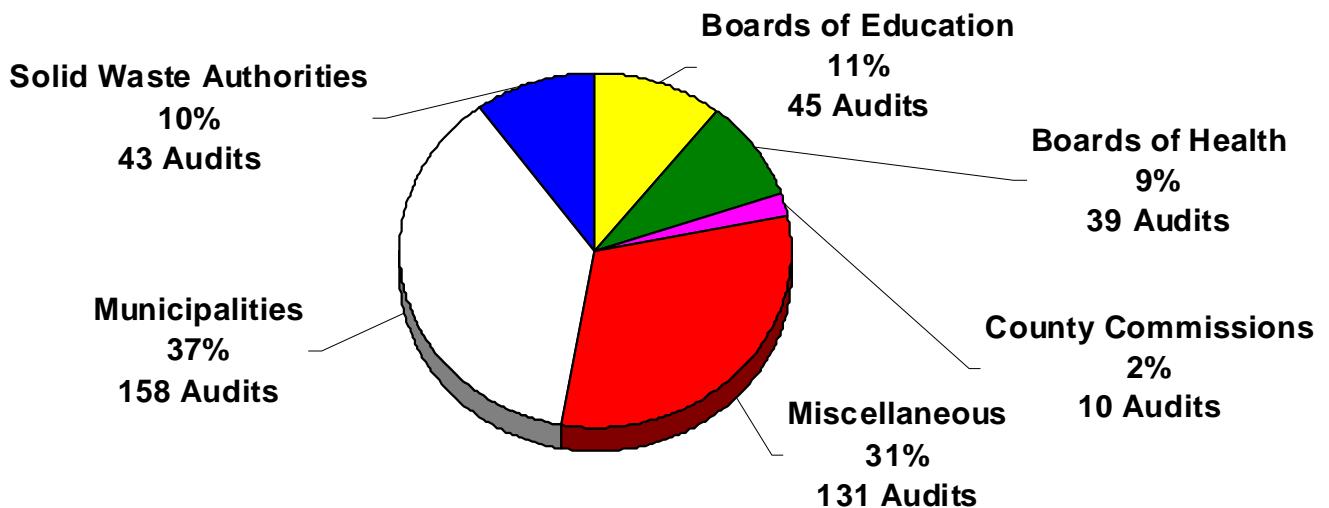
In conjunction with professional standards for conducting audits in accordance with *Government Auditing Standards*, this office participates in the National State Auditors Association's Peer Review Program. This program is designed to ensure that audit agencies are meeting professional standards and that agencies have adequate quality control systems in place. In the last report, issued October 2009, the Chief Inspector Division received an unmodified report.



CID & CPA Audits Issued by Entity Type July 2008 - June 2009

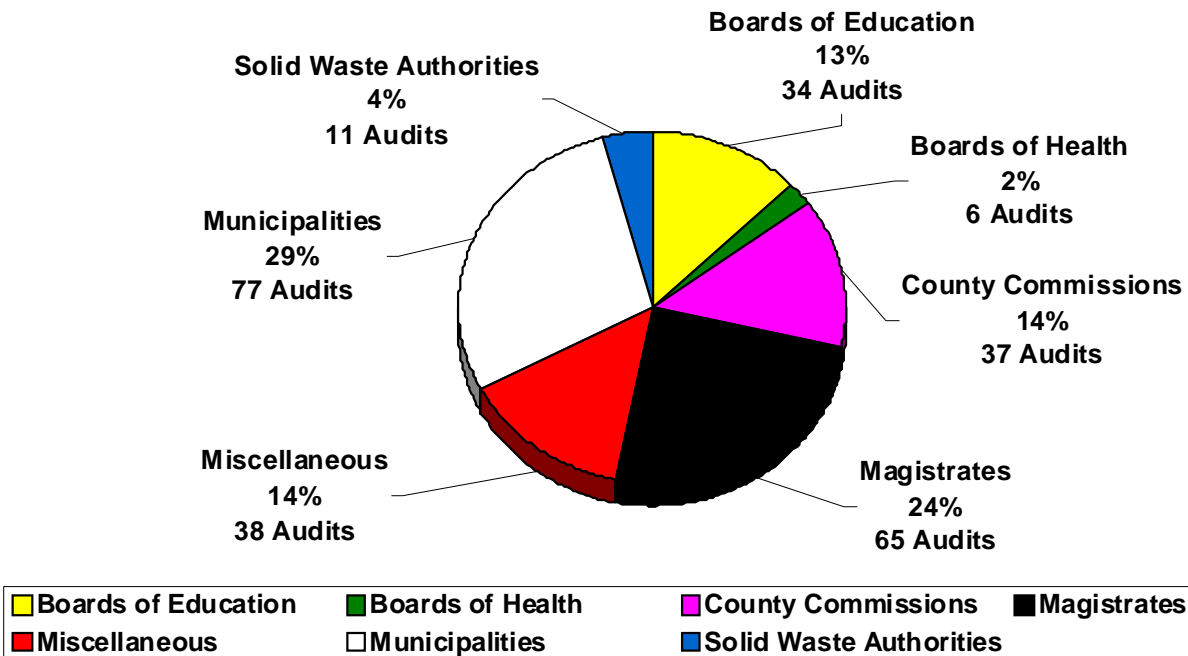


CPA Audits Issued by Entity Type July 2008 - June 2009

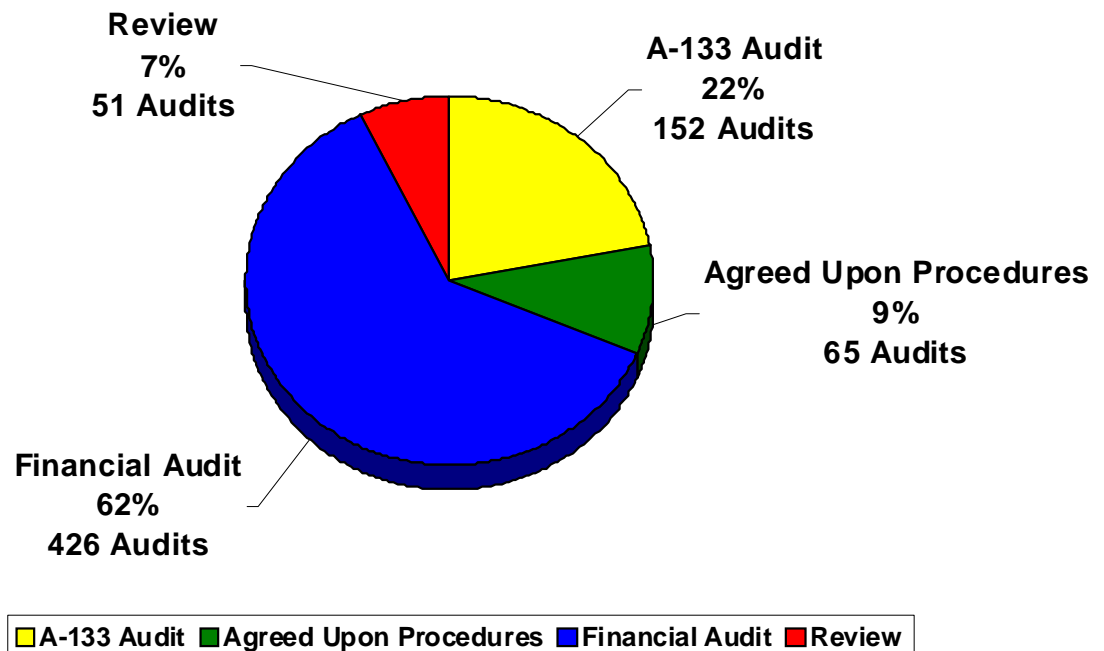




CID Audits Issued by Entity Type July 2008 - June 2009

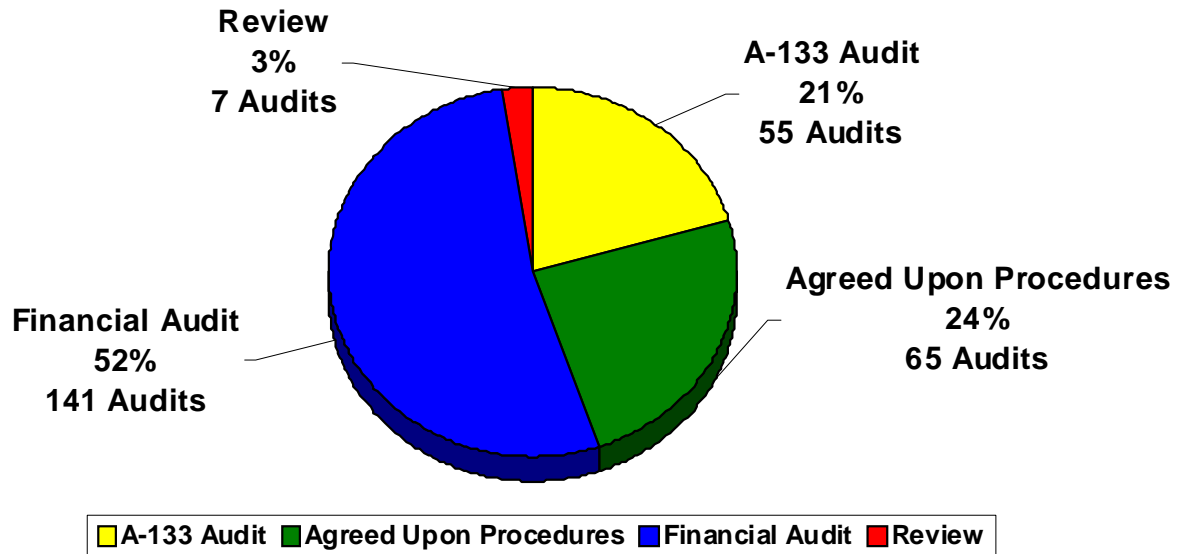


CID & CPA Audits Issued by Audit Type July 2008 - June 2009

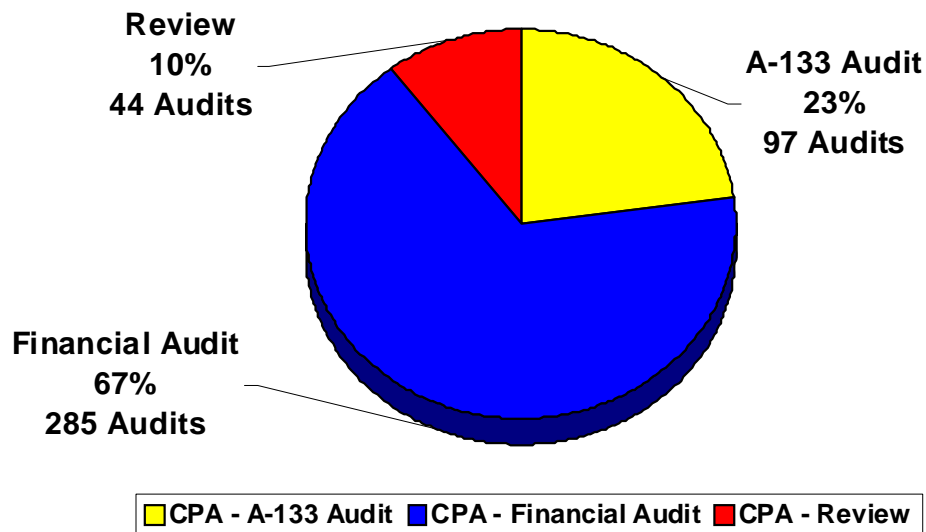




CID Audits by Audit Type July 2008 - June 2009



CPA Audits Issued by Audit Type July 2008 - June 2009



Chief Inspector Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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Fee Recovery

The Chief Inspector Division charges local governments a fee to conduct an audit. This fee is calculated on a project basis and designed to recover the direct and indirect costs associated with the service. A number of the engagements include entities that cannot procure audit services from independent private accountants. Some of the causes for this are a statutory limit on the amount that can be charged for audit services for Class III and IV municipalities, the inability to pay audit fees due to the poor financial condition of some entities, and the lack of adequate records. In these instances, the Chief Inspector will rotate these entities into their schedule and, in some cases, incur unbillable hours.

Operating Results and Projections

Fiscal Years Ending June 30

	FY 2007	FY 2008	FY 2009	FY 2010*	FY 2011*
REVENUES:					
Charges for Services	\$3,025,024	\$3,231,971	\$3,948,632	\$3,916,578	\$4,699,894
8% Audit Procurement Fee	161,974	155,007	239,833	138,300	175,000
Interest Income	30,035	24,120	13,563	13,000	10,000
Training Income	0	65,328	54,871	70,000	70,000
Less: Unbillable Hours	(13,775)	(14,982)	(30,493)	(14,500)	(15,000)
Uncollectible Accounts	<u>(437,528)</u>	<u>(559,404)</u>	<u>(618,098)</u>	<u>(729,300)</u>	<u>(838,695)</u>
Total Revenues	<u>\$2,765,730</u>	<u>\$2,902,040</u>	<u>\$3,608,308</u>	<u>\$3,394,078</u>	<u>\$4,101,199</u>
	FY 2007	FY 2008	FY 2009	FY 2010*	FY 2011*
EXPENDITURES:					
Personal Services	\$1,784,916	\$1,854,008	\$2,041,919	\$2,407,479	\$2,527,853
Benefits	556,996	546,883	610,695	794,468	834,191
Travel	361,680	355,407	431,082	398,626	400,000
Equipment	4,847	0	8,496	30,000	10,000
Professional Services	50,871	36,625	100,485	110,000	45,000
Training	19,445	32,752	63,032	95,000	95,000
Administrative and General	<u>89,900</u>	<u>2,465</u>	<u>35,449</u>	<u>36,000</u>	<u>40,000</u>
Total Expenditures	<u>\$2,868,655</u>	<u>\$2,828,140</u>	<u>\$3,291,158</u>	<u>\$3,871,573</u>	<u>\$3,952,044</u>
Excess (Deficiency) of Revenues over Exp.	<u>(\$ 102,925)</u>	<u>\$ 73,900</u>	<u>\$ 317,150</u>	<u>\$ (477,495)</u>	<u>\$149,155</u>

* Projection

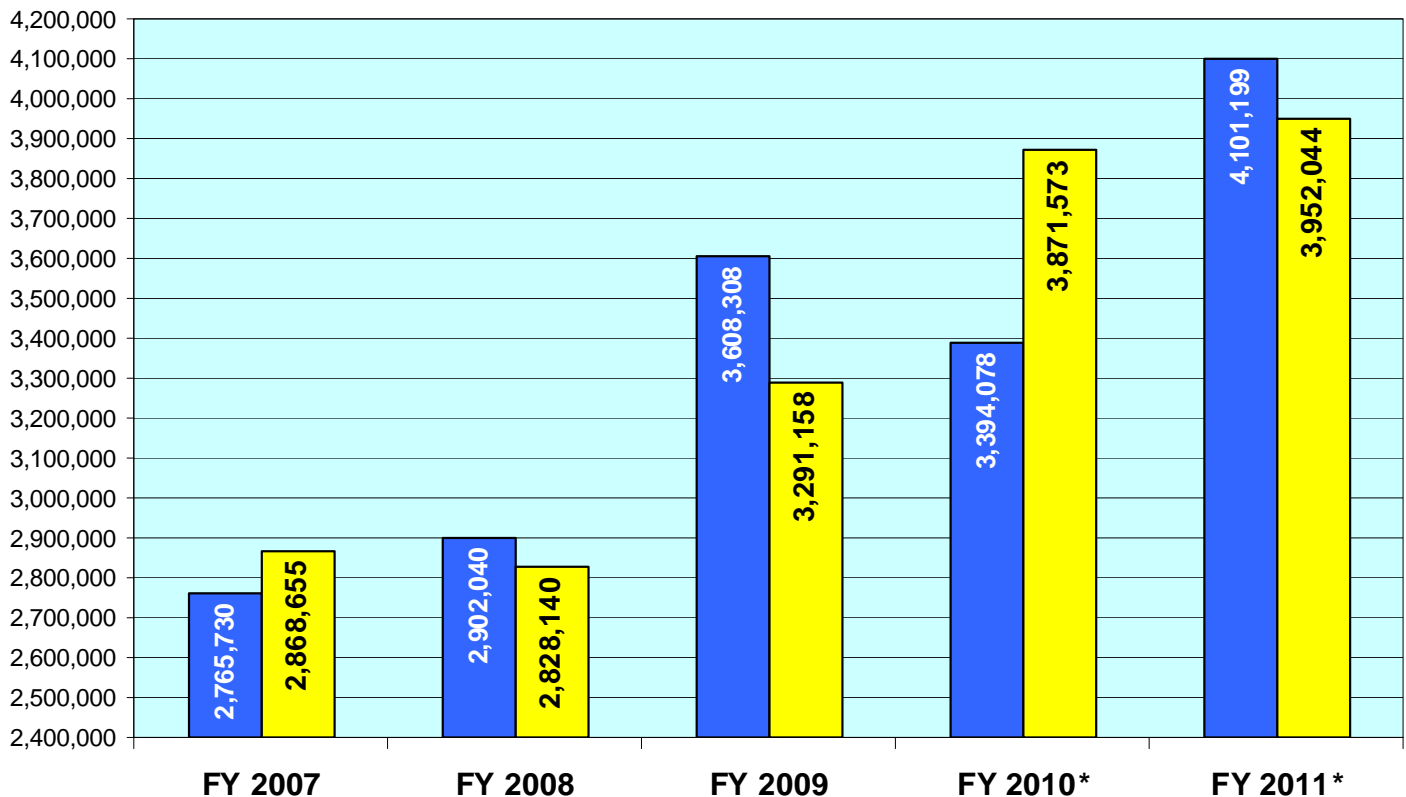
Chief Inspector Division



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Operating Results and Projections FY 2007 - 2011



*Projection

■ Total Revenues ■ Total Expenditures

Accounts Receivable Balances

Frequently, municipalities and other entities incur audit costs for which they do not have adequate financial resources to pay the fee. Recognizing the financial hardships that certain smaller governments face, the Chief Inspector Division makes every effort to formulate equitable payment plans so entities can satisfy this liability without compromising the government services provided to their citizenry. Even with these equitable payment plans, certain entities do not pay their audit fees because the resources are not available or the entity incurred large fees due to the poor condition of the financial records and/or a fraud condition was present.

Chief Inspector Division



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The following charts summarize the accounts receivable for the past three years:

Aged Accounts Receivable at Fiscal Year End 2007 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ --	\$ --	\$ 1,734	\$ --	\$ --	\$ 1,734
Boards of Health	--	195	2,360	168	3,230	5,953
County Commissions	--	--	--	12,810	10,701	23,511
Magistrate Courts	15,150	--	11,470	21,020	38,355	85,995
Miscellaneous	1,130	16,018	--	20,020	50,163	87,331
Municipalities	<u>80,951</u>	<u>--</u>	<u>10,210</u>	<u>21,088</u>	<u>367,004</u>	<u>479,252</u>
Total	<u>\$97,231</u>	<u>\$16,213</u>	<u>\$25,774</u>	<u>\$75,106</u>	<u>\$469,453</u>	<u>\$683,776</u>

Aged Accounts Receivable at Fiscal Year End 2008 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ 5,325	\$ --	\$ --	\$ --	\$ 35,530	\$ 40,855
Boards of Health	--	--	--	--	--	--
County Commissions	13,025	8,905	(1,013)	16,980	17,010	54,908
Magistrate Courts	23,985	--	--	32,260	58,490	114,735
Miscellaneous	--	--	--	--	54,232	54,232
Municipalities	<u>46,836</u>	<u>42,895</u>	<u>23,121</u>	<u>16,020</u>	<u>441,796</u>	<u>570,668</u>
Total	<u>\$89,171</u>	<u>\$51,800</u>	<u>\$22,109</u>	<u>\$65,260</u>	<u>\$607,058</u>	<u>\$835,398</u>

Aged Accounts Receivable at Fiscal Year End 2009 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ --	\$11,735	\$20,870	\$ --	\$ --	\$ 32,605
Boards of Health	--	--	--	--	--	--
County Commissions	13,010	--	--	--	13,235	26,245
Magistrate Courts	1,449	--	6,165	12,365	8,772	28,750
Miscellaneous	1,720	9,500	9,470	--	63,732	84,422
Municipalities	<u>4,579</u>	<u>15,454</u>	<u>47,803</u>	<u>32,602</u>	<u>536,012</u>	<u>636,451</u>
Total	<u>\$20,758</u>	<u>\$36,689</u>	<u>\$84,308</u>	<u>\$44,967</u>	<u>\$621,751</u>	<u>\$808,473</u>

Chief Inspector Division



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Fraud Engagements

Although financial audits are conducted in order to attest to the fairness of the financial statements and not necessarily to detect fraud, there are occasions when fraud is detected and additional procedures are undertaken to determine the extent of this type of inappropriate activity. Auditing standards require the auditor to assess the risk of fraud and design procedures during the course of the audit to determine, if possible, when fraud is present. Additionally, the Chief Inspector Division responds to fraud reported by law enforcement agencies, local government officials and the general citizenry.

The following chart summarizes audits and special reports that were issued during the year which reported fraudulent activity:

Entity	Amount of Year(s)	Fraud Reported
Fayette County Commission	Special Report	\$60,458
Taylor County Commission	Special Report	\$114,069
Addison (Webster Springs)	Special Report	\$31,519
Logan	2004 to 2006	\$49,520
Morgantown	2008	\$36,918
Piedmont	Special Report	\$36,023
White Sulphur Springs Public Library	2008	\$17,980

Additionally, the Chief Inspector Division currently has seven fraud engagements in progress that are not included in the above chart because the extent of the fraud has not yet been determined.

Chief Inspector Division



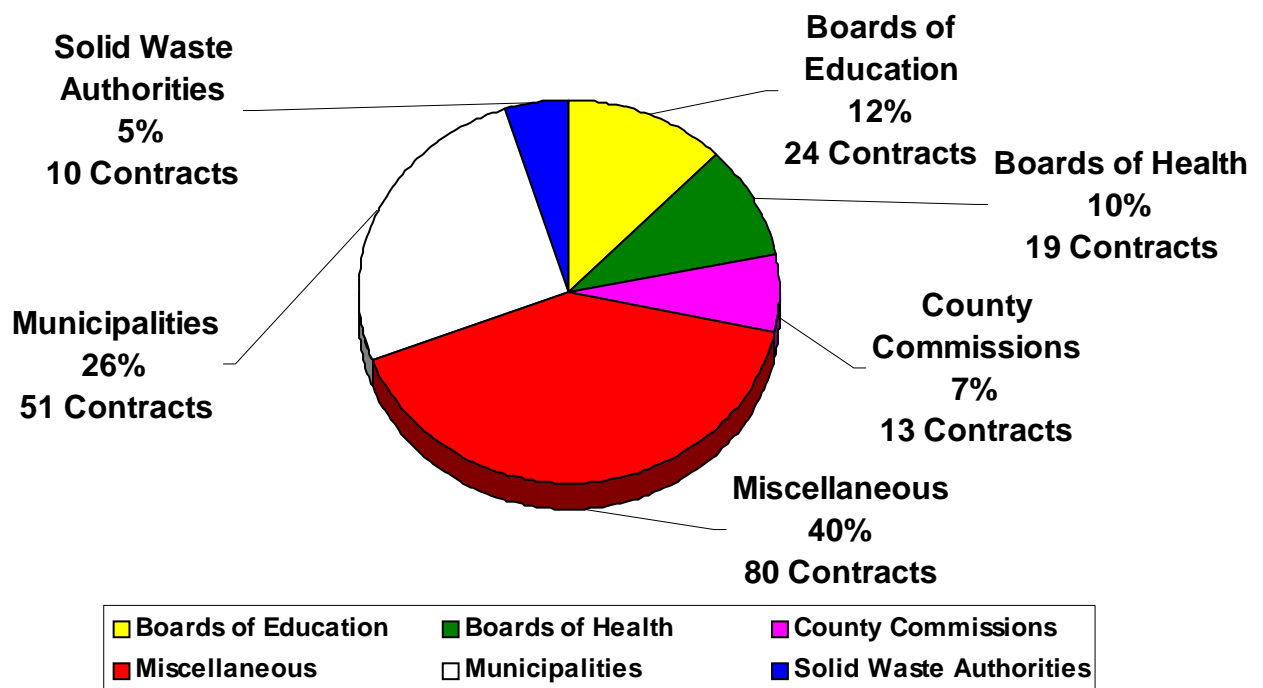
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Overseeing Audit Procurement

The State Auditor's Chief Inspector Division is also responsible for overseeing the audit procurement process. This includes establishing and updating the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*. This manual, which underwent a comprehensive update in August 2007 and several smaller revisions since, establishes procedures for requesting proposals for audit services and provides required standardized forms such as contracts. The manual and forms are available electronically on our website. Additionally, entities may utilize a web-based application to enhance and expedite the procurement process. The Chief Inspector Division ascertains whether Independent Public Accountant applicants are qualified to conduct governmental audits. All contracts and related materials are reviewed for completeness, accuracy and adherence to the Procedures Manual requirements. The Chief Inspector Division monitors entities to ensure contracts are submitted in a timely manner. Additionally, independent public accounting firm's contracts are tracked to ensure they are submitting reports in a timely manner. This oversight is accomplished through the implementation and maintenance of a comprehensive specially designed information system that includes all relevant data related to local government audits. The Chief Inspector Division maintains a copy of every audit conducted on political subdivisions of the State of West Virginia. All audits issued are available for public inspection on the State Auditor's website.

CPA Contracts Approved by Entity Type July 2008 - June 2009



Local Government Services Division



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The Local Government Services Division allows for a segregation of the audit function from other statutory and related services performed by the Chief Inspector Division. This allows the Chief Inspector Division to properly focus on the primary responsibility of conducting and issuing audits in an effective and efficient manner.

Local Government Services places great emphasis and focus on local governments by providing budget and financial assistance to public officials as they address the various issues, concerns and questions that arise on a daily basis. Greater focus on the responsiveness to local government officials goes hand-in-hand with the budget and training function performed by the Chief Inspector.

Budgetary Services

West Virginia Code §6-9-2 requires the State Auditor as Chief Inspector and Supervisor of public offices to establish and maintain a system of accounts. The Uniform Chart of Accounts prescribed by this code section is maintained and updated by the Local Government Services section. This chart is the basis upon which local governments prepare and compile the levy estimate (budget) prescribed for under article eight, chapter eleven of the West Virginia Code.

This section also reviews and approves property tax rates for all counties, municipalities and county boards of education in the State of West Virginia. All county and municipal original budgets and revisions are also reviewed and approved throughout the year. For fiscal year 2009-2010, the budget process was streamlined using technology to reduce the amount of paperwork required. Local governments were given the opportunity to submit their budgets electronically. This new electronic format assisted entities in identifying problems and potential errors before submitting their budgets to our office. This process also allowed budgets to be processed more expeditiously.

An informational data base has been developed that has made pertinent information more readily available to local officials. This system, which is indexed by topic, has a "search and sort" feature that is a valuable source of information for local government officials. Correspondence and advisory memorandums between our office and local government officials are posted on our web-site and are available to the other government entities and the general public. Additionally, this site lists certain legal opinions and court decisions.

On-site financial and budget assistance was given to several counties and municipalities.



The following reports and documents related to local budgets are now available on the State Auditor's website.

- **County Government Guideline to Budget Preparation** - Updated in 2009. Additional information related to county governmental functions was provided. This guide provides detailed, step-by-step instructions for the budget preparation process. The guide also includes an appendix of forms which may be reproduced for use in future years.
- **Municipal Government Guideline to Budget Preparation** - Updated in 2009. Additional information related to municipal governmental functions was provided. This guide provides detailed, step-by-step instructions for the budget preparation process. The guide also includes an appendix of forms which may be reproduced for use in future years.
- **Board of Education Guideline for Preparing the Schedule of Proposed Rates** - Updated in 2008. This guide provides detailed, step by step instructions for the preparation of the Schedule of Proposed Rates for Budget Purposes and is a vast improvement from prior instructions. The guide also includes an appendix of forms which may be reproduced for use in future years.
- **County and Municipal Budgets** - Due to the many requests from various organizations, local officials, legislators and others, this section has also provided access to municipal and county budget information as well as levy information to the general public.
- **Consolidated Budget Report for Coal Severance Tax Fund, Gas and Oil Severance Tax and General Funds for County and Municipal Governments** - In accordance with the provisions set forth in West Virginia Code § 11-13A-5a(j) and §11-13A-6(j), this budget report sets forth the proposed revenues and expenditures for coal severance tax and oil severance tax funds distributed to county and municipal governments. The report also provides budgeted amounts for general operating funds.
- **Rates of Levy Report** - This report is a guide of state, county, municipal and Board of Education property tax levy rates that were approved by the entity and the State Auditor for each fiscal year.
- **Special Excess Levy Guideline** - This guide provides detailed, step-by-step instructions for the preparation of the Order/Ordinance calling for an excess levy election. The guide also includes sample Orders and an appendix of forms which may be reproduced for the use of the entity.



- **Special Excess Levy Report** - This report is a summary of all excess levies in effect in the State. It is organized by county and includes information such as the rate of the special excess levy, the purpose, the amount to be raised, and the year in which the levy will expire.

County Collections Division

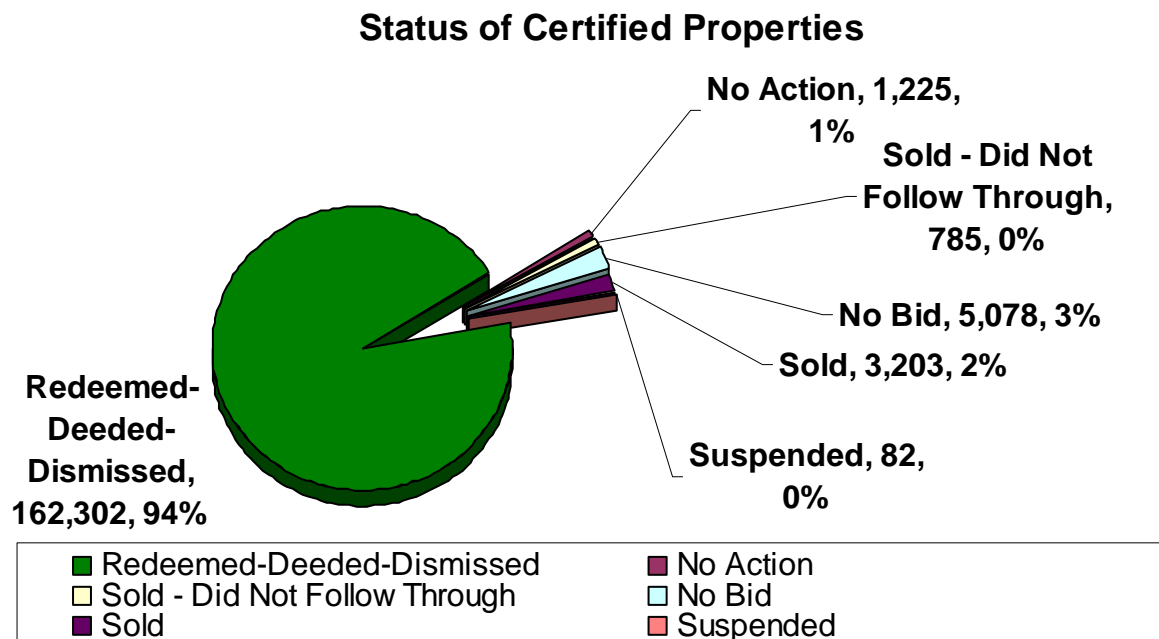


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County Collections Division

During Fiscal Year 2009, the State Auditor, in accordance with W. Va. Code §11A-3-34, appointed a special deputy commissioner of delinquent and non-entered lands from his office to conduct and transact business in fifty-five (55) counties. Representatives of the Auditor's Office conducted land sales in forty-one (41) of those counties. In those counties where sales did not occur, owners were permitted to pay the amount required to redeem their interest. In addition, sales of individual tracts or lots occurred provided that the property involved had been offered for sale previously and received no bid or that a previous purchaser did not follow through with the requirements of obtaining a deed. Of the 172,675 individual tracts or lots that have been certified for sale by the Auditor's Office through the years, only 1,225 or roughly 0.70%, down from 1.88 % in FY 2008, remains with no action having ever been taken on them.



Properties with an average assessed value of over \$20.9 million dollars were made available for sale during FY 2009 by this office which resulted in payment being made to the sheriffs of those affected counties of over \$2.5 million by owners or potential purchasers. Because not every purchaser followed through with the sale or not every tract or lot was purchased, the final average assessed value reentered on the land books amounted to over \$10.9 million.

County Collections Division



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County	Number of Properties Available	Amount Collected	Assessed Value of Property Made Available	Assessed Value of Property Returned to the Active List
Barbour	56	\$9,282.70	\$168,294	\$71,080
Berkeley	4	\$5,843.01	\$70,600	\$70,000
Boone	152	\$10,841.63	\$425,656	\$160,308
Braxton	651	\$12,794.77	\$381,684	\$275,777
Brooke	117	\$49,201.69	\$552,589	\$354,017
Cabell	156	\$44,608.04	\$192,587	\$90,792
Calhoun	16	\$658.57	\$1,806	\$1,356
Clay	84	\$9,150.48	\$66,166	\$3,617
Doddridge	129	\$1,112.92	\$12,037	\$6,055
Fayette	479	\$85,595.58	\$2,757,215	\$467,146
Gilmer	632	\$27,874.22	\$118,852	\$42,560
Grant	8	\$13,278.66	\$49,287	\$49,287
Greenbrier	29	\$5,647.62	\$37,302	\$36,417
Hancock	183	\$19,871.83	\$242,934	\$113,612
Harrison	283	\$91,276.22	\$699,785	\$322,877
Jackson	178	\$7,325.49	\$34,536	\$22,767
Jefferson	2	\$51.00	\$575	\$575
Kanawha	254	\$64,095.07	\$570,660	\$363,010
Lewis	171	\$4,767.97	\$98,762	\$11,119
Lincoln	1,014	\$37,187.69	\$522,041	\$230,242
Logan	250	\$48,808.64	\$751,773	\$358,466
Marion	397	\$162,295.16	\$849,769	\$410,232
Marshall	92	\$56,201.81	\$301,020	\$66,466
Mason	17	\$6,872.30	\$41,261	\$40,506
McDowell	1,659	\$66,373.99	\$1,520,615	\$483,109
Mercer	489	\$43,987.72	\$356,707	\$234,201
Mineral	11	\$5,977.64	\$210,615	\$198,405
Mingo	170	\$34,518.37	\$334,013	\$224,350
Monongalia	1,117	\$203,212.20	\$1,892,822	\$678,468
Monroe	11	\$3,674.81	\$13,170	\$13,170
Nicholas	141	\$10,933.74	\$106,300	\$39,130
Ohio	628	\$105,349.27	\$1,495,283	\$433,759
Pendleton	1	\$0.00	\$6,825	\$0.00
Preston	210	\$157,892.18	\$154,726	\$34,924
Putnam	104	\$1,692.25	\$50,233	\$7,218
Raleigh	522	\$63,744.09	\$650,321	\$151,223
Randolph	40	\$16,826.00	\$23,465	\$805
Ritchie	4	\$4.00	\$386	\$286
Roane	606	\$11,791.47	\$121,608	\$40,508
Summers	32	\$369.48	\$11,916	\$8,823
Taylor	81	\$11,038.70	\$73,887	\$43,920
Tucker	4	\$0.00	\$20,793	\$0.00
Tyler	316	\$117,320.62	\$114,395	\$71,138
Upshur	84	\$543.84	\$31,532	\$4,680
Wayne	133	\$13,244.23	\$94,416	\$57,038
Webster	69	\$15,381.45	\$71,969	\$61,586
Wetzel	288	\$86,312.69	\$111,943	\$82,961
Wirt	1	\$1.00	\$264	\$0.00
Wood	37	\$1,518.46	\$20,256	\$6,738
Wyoming	286	\$763,025.18	\$4,558,367	\$4,506,104
Total	12,398	\$2,509,376.45	\$20,994,018	\$10,950,828

County Collections Division



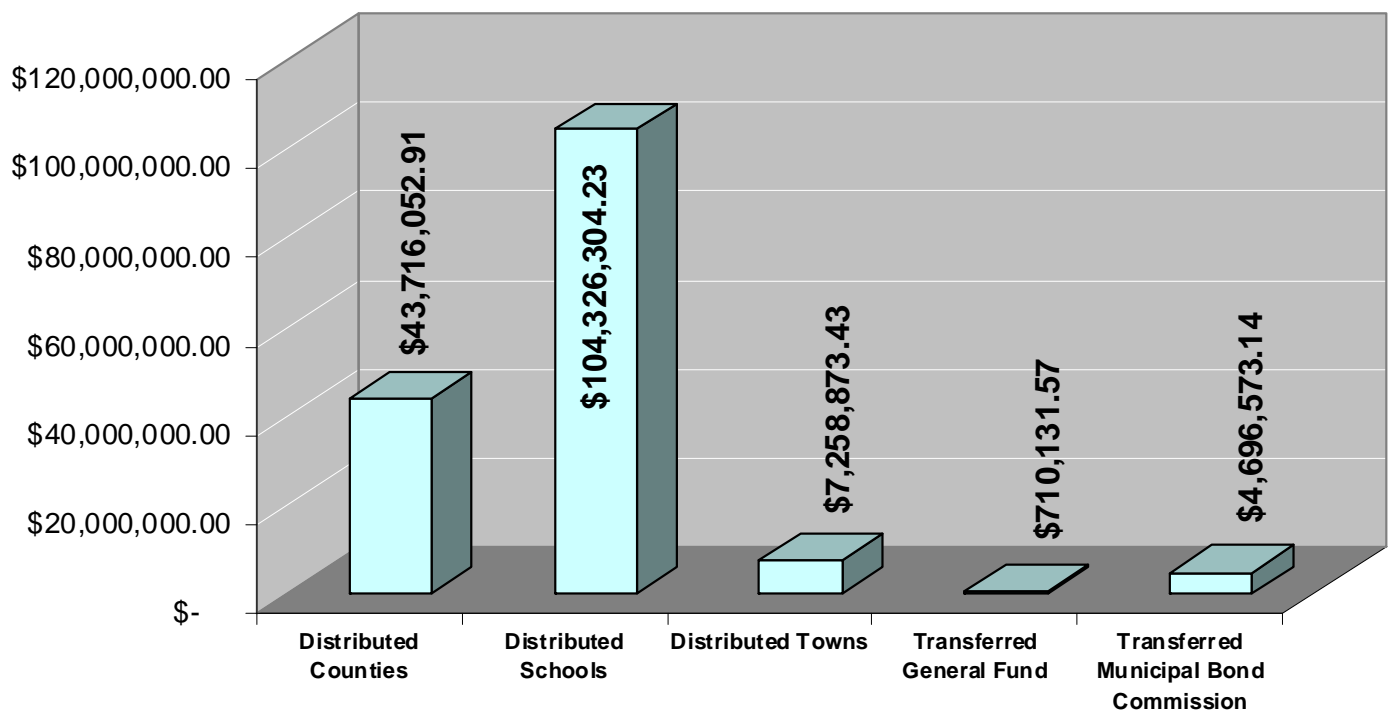
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During FY 2009, 2,097 separate tracts or lots were certified by the Auditor's Office to the various deputy commissioners. This represented the properties which received no bids at the sheriff's sale and resided in this office for the minimum period of time of eighteen (18) months without being redeemed.

During FY 2009, 1,967 properties were redeemed in the State Auditor's Office with taxes collected in excess of \$1.29 million on behalf of the counties, boards of education and municipalities prior to the certification of the properties to the deputy commissioners.

Public Utilities Distribution - FY 2010



County Collections Division



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Public Utility Division

Most major public utility companies operating within the State of West Virginia provide services in more than one county. The responsibility of assessing the property of those companies falls upon the Board of Public Works.

Pursuant to Chapter 11, Article 6 of the West Virginia Code, all public utility companies operating within the State must file an annual report with the Department of Tax and Revenue which in turn, recommends a tentative assessment for each public utility company. Upon completion of hearings and a final assessment by the Board of Public Works, the State Auditor's Office allocates the assessed values of public utility companies to each taxing entity. These values are added to the values set by each county assessor and become part of the basis for the tax levy rates. The State Auditor's Office prepares the annual tax billing statements for each public utility company.

The State Auditor's Office mailed tax billing statements in excess of \$175 million dollars during Fiscal Year 2009. Upon receipt by the State Auditor's Office, tax collections are returned to the appropriate taxing entity. Of the tax collected, 65% was allocated to boards of education, 32% was allocated for county and municipal purposes and the remaining 3% was allocated to the Municipal Bond Commission and General Fund.

During FY 2004, the legislature created the Tax Loss Restoration Fund. This fund was created to provide additional funds to counties, districts, boards of education and municipalities who suffered an unexpected loss in assessed value of public utilities within their entity. The proceeds received by any counties, districts, boards of education and municipalities shall not be greater than the loss of tax revenue created by the unexpected decrease in assessed values of public utilities. In its fifth year of existence, the State Auditor's Office returned over \$1.1 million to counties, districts, boards of education and municipalities to help compensate for the unexpected loss in revenue.

Furthermore, during FY 2009, the State Auditor's Office distributed over \$7.86 million to the various entities representing the funds collected by the Division of Motor Vehicles as a result of the assessment of interstate public service corporation motor vehicle businesses registered under a proportional registration agreement pursuant to W.Va. Code §11A-6G-15.

County Collections Division



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PUBLIC UTILITIES July 1, 2008 – June 30, 2009

Distributed to:	Counties:	\$43,716,052.91
	Schools:	\$104,326,304.23
	Towns:	<u>\$7,258,873.43</u>
		<u>\$155,301,230.57</u>
Transferred to:	General Fund State	\$710,131.57
	Municipal Bond Commission	<u>\$4,696,573.14</u>
		<u>\$5,406,704.71</u>

County	Total County	Total School	Grand Total	% of Amt. of Total
BARBOUR	\$ 126,536.45	\$ 171,659.73	\$ 298,196.18	0.20%
BERKELEY	\$ 578,783.02	\$ 2,434,835.84	\$ 3,013,618.86	2.04%
BOONE	\$ 722,131.36	\$ 1,488,189.17	\$ 2,210,320.53	1.49%
BRAXTON	\$ 322,506.64	\$ 441,228.55	\$ 763,735.19	0.52%
BROOKE	\$ 266,024.46	\$ 575,233.73	\$ 841,258.19	0.57%
CABELL	\$ 1,827,644.00	\$ 3,670,019.86	\$ 5,497,663.86	3.71%
CALHOUN	\$ 160,184.84	\$ 179,656.91	\$ 339,841.75	0.23%
CLAY	\$ 137,690.35	\$ 250,962.67	\$ 388,653.02	0.26%
DODDRIDGE	\$ 351,686.61	\$ 844,804.20	\$ 1,196,490.81	0.81%
FAYETTE	\$ 1,273,148.19	\$ 2,513,600.95	\$ 3,786,749.14	2.56%
GILMER	\$ 420,230.46	\$ 641,345.98	\$ 1,061,576.44	0.72%
GRANT	\$ 1,602,850.39	\$ 2,337,991.81	\$ 3,940,842.20	2.66%
GREENBRIER	\$ 385,460.26	\$ 993,412.74	\$ 1,378,873.00	0.93%
HAMPSHIRE	\$ 584,852.24	\$ 828,180.27	\$ 1,413,032.51	0.95%
HANCOCK	\$ 278,417.61	\$ 700,413.12	\$ 978,830.73	0.66%
HARDY	\$ 437,023.01	\$ 592,884.23	\$ 1,029,907.24	0.70%
HARRISON	\$ 3,375,403.30	\$ 8,059,173.02	\$ 11,434,576.32	7.72%
JACKSON	\$ 798,251.10	\$ 1,727,434.84	\$ 2,525,685.94	1.71%
JEFFERSON	\$ 290,065.00	\$ 1,406,948.97	\$ 1,697,013.97	1.15%
KANAWHA	\$ 5,946,000.32	\$ 11,159,498.02	\$ 17,105,498.34	11.55%
LEWIS	\$ 1,090,877.52	\$ 2,487,887.61	\$ 3,578,765.13	2.42%
LINCOLN	\$ 476,197.91	\$ 1,025,789.04	\$ 1,501,986.95	1.01%
LOGAN	\$ 660,056.08	\$ 1,378,369.92	\$ 2,038,426.00	1.38%
MARION	\$ 849,105.36	\$ 2,081,539.06	\$2,930,644.42	1.98%

County Collections Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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County	Total County	Total School	Grand Total	% of Amt. of Total
MARSHALL	\$ 2,044,182.70	\$ 6,462,684.68	\$8,506,867.38	5.75%
MASON	\$ 2,130,535.18	\$ 5,941,658.83	\$8,072,194.01	5.45%
MCDOWELL	\$ 565,782.70	\$ 2,321,792.12	\$2,887,574.82	1.95%
MERCER	\$ 1,076,166.85	\$ 3,187,106.35	\$4,263,273.20	2.88%
MINERAL	\$ 325,147.89	\$ 805,733.65	\$1,130,881.54	0.76%
MINGO	\$ 862,662.67	\$ 2,554,814.73	\$3,417,477.40	2.31%
MONONGALIA	\$ 1,158,609.01	\$ 3,612,999.36	\$4,771,608.37	3.22%
MONROE	\$ 171,854.29	\$ 444,319.08	\$ 616,173.37	0.42%
MORGAN	\$ 227,166.88	\$ 678,506.04	\$ 905,672.92	0.61%
NICHOLAS	\$ 298,181.32	\$ 682,064.18	\$ 980,245.50	0.66%
OHIO	\$ 298,122.57	\$ 964,813.04	\$1,262,935.61	0.85%
PENDLETON	\$ 141,492.71	\$ 219,070.71	\$ 360,563.42	0.24%
PLEASANTS	\$ 1,460,099.66	\$ 3,985,478.48	\$5,445,578.14	3.68%
POCAHONTAS	\$ 225,168.63	\$ 339,179.85	\$ 564,348.48	0.38%
PRESTON	\$ 957,780.17	\$ 1,764,211.13	\$2,721,991.30	1.84%
PUTNAM	\$ 1,798,318.71	\$ 5,579,397.96	\$7,377,716.67	4.98%
RALEIGH	\$ 951,518.50	\$ 2,817,956.14	\$3,769,474.64	2.55%
RANDOLPH	\$ 546,921.33	\$ 742,502.29	\$1,289,423.62	0.87%
RITCHIE	\$ 258,236.31	\$ 423,038.84	\$ 681,275.15	0.46%
ROANE	\$ 258,288.74	\$ 264,282.44	\$ 522,571.18	0.35%
SUMMERS	\$ 425,160.13	\$ 576,788.16	\$1,001,948.29	0.68%
TAYLOR	\$ 430,374.40	\$ 742,744.54	\$1,173,118.94	0.79%
TUCKER	\$ 77,320.91	\$ 131,501.61	\$ 208,822.52	0.14%
TYLER	\$ 204,136.06	\$ 543,718.20	\$ 747,854.26	0.51%
UPSHUR	\$ 258,356.64	\$ 557,734.79	\$ 816,091.43	0.55%
WAYNE	\$ 1,118,256.69	\$ 2,984,130.97	\$4,102,387.66	2.77%
WEBSTER	\$ 110,039.23	\$ 156,738.00	\$ 266,777.23	0.18%
WETZEL	\$ 813,442.17	\$ 2,409,043.19	\$3,222,485.36	2.18%
WIRT	\$ 108,815.16	\$ 203,221.41	\$ 312,036.57	0.21%
WOOD	\$ 733,687.10	\$ 2,108,367.73	\$2,842,054.83	1.92%
WYOMING	\$ 719,101.12	\$ 2,129,645.49	\$2,848,746.61	1.92%
	<u>\$ 43,716,052.91</u>	<u>\$104,326,304.23</u>	<u>\$148,042,357.14</u>	



The Securities Division enforces and administers the West Virginia Uniform Securities Act (W. Va. Code Chapter 32), Land Sales, False Advertising, Issuance and Sale of Checks, Drafts, Money Orders, etc. (W. Va. Code Chapter 32A), the Uniform Commodities Act (W. Va. Code Chapter 32B), and the Real-Estate Time-Sharing Act (W. Va. Code 36). A staff of 12 operates in two sections, Registration and Enforcement.

Registration Section

The Registration section administers, examines and approves or rejects West Virginia registration or exemption from registration and payment of fees for all issuers of security offerings, agents of issuer, broker/dealers, investment advisors, broker/dealer agents, investment advisor representatives, and time-share offerings.

During fiscal year 2009, the Registration section completed the following regular tasks related to the registration process: approval and termination of broker/dealers and broker/dealer agents on the CRD system; waiver of exam requirements upon written request and appropriate review; review and analysis of regulation D offerings for legitimacy and adequacy of filing disclosure; review and approval or denial of dual registration issues; review and entry of filing information into the database and creation of the daily deposit, remit log and daily activity reports; review, analysis and approval of pre and post effective amendments and investment advisor renewals; review, analysis and approval or denial of agents of issuer registrations, time-share registrations, amendments and advertising materials; creation and transmittal of sales report filing notices; research and response to various industry, citizen and enforcement section questions related to registration.

This section also manages **91,395 active files**. Management of these files is accomplished utilizing a proprietary "in-house" database, and a security industry and regulatory-established national database referred to as Central Registration Depository (CRD). In addition to database files, paper files are maintained for issuer registration, exemption notices and agent of issuer.

This section is responsible for the development and implementation of policies that assist in protecting the investing public and is a primary source of information for the public in evaluating potential investments.

The section processed 129,724 filings during the last fiscal year in connection with the work referenced above and collected \$13,787,038 in fees.

Fee collection from registrations is set forth below and reveals a slow and gradual increase in collections from the low marked by 2005. Due to current market conditions, we anticipate a decrease in registration collections.

Securities Division



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FISCAL YEAR	2005	2006	2007	2008	2009	EST. 2010
Fees collected (Millions)	\$11.7	\$12.1	\$12.7	\$13.8	\$14.4	\$13.8
Broker/Dealer	1376	1394	1408	1392	1320	1270
B/D Agents	55,341	60,775	65,728	65,440	64,200	63,100
Investment Advisor Firms	652	708	752	763	785	810
Investment Advisor Reps.	984	1245	1443	1415	1500	1590
Agents of Issuers	78	84	100	98	85	80
Securities Offerings	16,549	19,682	21,896	23,591	23,240	22,860
Timeshare Plans	60	64	68	74	70	65

Special Projects

During fiscal year 2009, the Registration section initiated and/or completed the following special projects related to the registration process:

Statement of Policy Project: The Section has issued eight statements of policy and one policy order. These policy statements represent improvements in process that have increased the accuracy of filing information received by the division, improved public disclosure and streamlined workflow.

Securities Registration Fee Statement of Policy: As a result of this policy change during the 2007-2008 fiscal year, an unwarranted fee cap on initial securities shares registrations was removed. This policy change, which more accurately comports with our law and mission, resulted in a two year net increase in fees of in excess of \$500,000. Without the Division's implementation of this policy statement, this year's collections would not have shown the same increase that was posted for the last fiscal year.

Timeshare Registration Statement of Policy: This policy change implemented in fiscal year 2007-2008 required the registration of every period of every unit offered for sale in the State of West Virginia. This policy change resulted in a net increase in timeshare collections over the last two fiscal years in excess of \$200,000. This policy statement directly contributed to the Division's ability to avoid a decrease in collections in these difficult economic times.

Electronic Filing Project: In fiscal year 2006-2007, the Registration Section initiated the electronic filing project. Before the inception of this initiative, the section processed all filings through the paper process. During the last fiscal year, as a result of proactive contacts by the Division, five of our largest filers initiated electronic filing. **As a result of these continuing efforts to encourage participation, of the 128,331 filings processed last year, 119,561 were filed electronically. This represents 93.17% of the total filings and 77.68% of the revenues collected.**

Securities Division



Training Initiatives: The Registration Section is committed to quality training that allows individuals the opportunity to learn and grow. To that end, a cross-training program was initiated so that every member of the section would have the knowledge and experience necessary to fulfill all the normal work activities listed above as well as sufficient knowledge to participate productively in special projects. Additionally, section members share information received at national training events during regular section meetings and disseminate documents received and/or summaries of relevant information.

Database Project: Members of the section have worked closely with our Information Services and Technology Division for over two years to develop and implement a new database which will more adequately fulfill the Division's needs. On July 1, 2009, the enforcement portion of the database became operational allowing enforcement to centralize all information concerning an investigation. This database will facilitate increased communication between the two sections due to an automatic email function which notifies the pertinent registration staff of investigatory developments. Additionally, the new database will allow global searches of all registration and enforcement data, will have expanded information concerning entities, will eliminate redundancies existing in current systems and will process inquiries more expeditiously.

Investment Advisor Desktop Audits: Since the Division is solely responsible for the Regulation of Investment Advisors ("IA's") with assets under management of under \$25,000,000, a project was established to review the advertising and disclosures of those IA's under our supervision for adequacy of disclosure and compliance with regulatory requirements. This review has generated several enforcement investigations and is viewed as a significant step toward monitoring and improving compliance.

Frequently Asked Questions Project: Registration worked this year to collect and centralize a list of most frequently asked questions for public access on our website. This project should result in increased public information, decreased time answering such questions, and should ensure consistency of staff responses.

New Model Act Project: During fiscal year 2007-2008, the section began an in-depth analysis of the 2002 Uniform Securities Model Act to determine the advisability of seeking legislative adoption of the new act. This analysis continued during the 2008-2009 fiscal year. Memoranda were prepared detailing the differences between our current statute and the model act as well as comparing the fee structure of the various state and territorial jurisdictions. Although drafted, legislative changes have not been sought because it appears that Congress may enact legislation in potentially affecting parts of the draft legislation.

Enforcement Section

In 2009, the Enforcement Section continued to vigorously pursue enforcement investigations to resolve West Virginia investor complaints. These investigations have uncovered violations of State and Federal regulatory and criminal law. Investigations on civil cases have involved a variety of activities such as Ponzi or Pyramid schemes, unregistered securities

Securities Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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offerings, common stock offerings, salespersons and internet scams, violations of national and international securities laws, suitability issues and senior investment fraud.

ROUTINE WORK ACTIVITIES

The Enforcement Section initiated investigation of 90 complaints in the last fiscal year. These complaints included the following breakdown of products and claims: 8 annuity complaints, 43 fraudulent practice claims, 29 broker/dealers claims, 3 oil and gas investments, and 7 miscellaneous products and services. Of these complaints, nine are claims made by senior citizens. Of the 90 new investigations during this fiscal year, the Enforcement Section was able to close 43.

The section continued to investigate 46 complaints which were initiated in prior years and were able to close 43 of those cases. The remaining cases are in various stages of investigation, preparation for further action or resolution. Thirty-three (33) Cease and Desist Orders and one (1) Agreed Order were issued in the last fiscal year and all have become final.

SPECIAL PROJECTS

During fiscal year 2008-2009, the Enforcement Section initiated and or completed the following special project related to the enforcement process:

Prosecutor Training Program

During the 2008-2009 fiscal year, the section continued to collaborate with NW3C on the development of a training program for West Virginia prosecutors to simplify and demystify the process of securities fraud prosecution. A number of meetings with staff and subject matter experts have resulted in a rough draft of a training program which the division hopes to complete and implement in the next fiscal year.

Communications Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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The Communications Division develops and presents informational material about the services of the West Virginia State Auditor's Office. The material is designed to enhance the public's understanding of those services and simplify access for citizens, agencies, schools, local governments and organizations.

The Communications Division also:

- Creates and distributes pamphlets, newsletters, media advisories, press releases and other material for external and internal use
- Represents the State Auditor's Office at civic and other events
- Responds to governmental and public inquiries
- Produces and directs informational programming and public service announcements for television and radio
- Supplies material for www.wvsao.gov and ancillary websites

Public Affairs Outreach

Military Saves

State Auditor Glen B. Gainer III, who also serves on the West Virginia State Armory Board, launched "Military Saves Week," in West Virginia. This joint effort with the West Virginia National Guard (WVNG) was in coordination with the U.S. Department of Defense and Investor Protection Trust. A presentation was given by State Auditor Glen B. Gainer III and his Securities Division staff, with special guests State Treasurer John Perdue, Cabinet Secretary James Spears and Major General John Barnette, Assistant Adjutant General of the West Virginia Army National Guard, to more than 100 national guardsmen and women at the West Virginia National Guard Armory. A total of 8,000 copies of the new guide, "Personal Finance for Military Families," were distributed to attendees as well as WVNG deployment centers throughout West Virginia. An electronic copy is available for public download at www.wvsao.gov.

Public Employee Savings Bonds

In the spring of 2009, the State Auditor's Office began working with agency payroll administrators and human resources management to re-launch an often overlooked employee program. In addition to the many payroll deduction programs administered by the State Auditor's Office EPICS Payroll Division, state employees have the opportunity to enroll in the U.S. Savings Bonds payroll deduction program. A presentation was made by Auditor's Office staff with a special guest from the U.S. Bureau of Public Debt to state agency payroll and human resources management. Auditor's Office staff also worked with the U.S. Bureau of Public Debt to create printed material about the bond program for state employees and public work areas.

Communications Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

www.wvsao.gov

Finance University

The 2009 Finance University welcomed teachers participating in the NetWorth program, which is being administered by the State Treasurer and the West Virginia Department of Education. One-third of the pilot educators participating in the NetWorth project were able to attend Finance U., which was held on the campus of WVUIT in Montgomery. The remainder of the NetWorth pilot group participants will be invited to attend Finance U. in 2010.

As a result of the continuing success of Finance U., four educators are working with the Department of Education (via a grant from the Investor Protection Trust) to develop investor education Problem Based Learning programs (PBLs) with the assistance of the West Virginia Securities Commission. Educators who attend Finance University may also be eligible to receive a new "advanced credential" in personal finance through the Department of Education beginning in January 2010.

Seniors Against Investment Fraud

The State Auditor continued his partnership with the AARP Foundation in the promotion of Seniors Against Investment Fraud (SAIF) and the Investor Protection Trust / AARP Foundation in a joint program entitled "Campaign for Wise and Safe Investing." These programs brought daily investor education public service announcements to listeners of radio stations statewide as well as multiple presentations through AARP's "No Free Lunch" training seminars throughout West Virginia.

These presentations led to the increase of "SAIF Volunteers" to 113. They agree to receive and distribute quarterly SAIF newsletters to area seniors. Also as a result of the SAIF presentations and the other investor education programs, the West Virginia State Auditor's Office was recognized by fellow state / provincial securities administrators in the U.S. and Canada with the North American Securities Administrators Association's (NASAA) "Most Presentations Made" award in 2009.

Print Media

During fiscal year 2009, the State Auditor's Office created and distributed 49 press releases and media advisories to various outlets throughout West Virginia. These messages contained information concerning public events and activities, as well as news items for public release.

Staff also created and distributed quarterly Seniors Against Investment Fraud (SAIF) newsletters for senior centers and other appropriate venues throughout West Virginia. In addition to the newsletter, quarterly columns by Auditor Gainer were published in the Senior News newspaper and articles by Auditor Gainer appeared in newsletters prepared by the senior citizen associations of Cabell, Pocahontas, Raleigh and Kanawha Counties.

Communications Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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Staff created a new brochure for our Internet Safety and Scams (IS&S) presentation, which was offered at 35 senior centers, libraries and parent/teacher organization meetings in West Virginia in 2009.

The State Auditor's Office also publishes a monthly, on-line newsletter for State Auditor's Office employees. The newsletter, "The Bottom Line," offers personnel highlights, current office events and other information that is both entertaining and informative.

Other Media

The State Auditor's Office writes and produces a monthly television program, "The State Dollar," in cooperation with the West Virginia Library Commission. In 2009, ten programs were produced covering many aspects of the State Auditor's Office and its relationships with other agencies. New projects undertaken by the Appalachian Regional Commission, Department of Commerce and Department of Education were discussed along with a special program on the cooperation of federal, state and local officials during the Gilbert Creek flood recovery effort.

External interviews were conducted by members of the media including, Associated Press, West Virginia Media, West Virginia Public Radio, MetroNews, West Virginia Executive Magazine, The State Journal, Charleston Gazette and Daily Mail, Dominion Post, Times West Virginian, Martinsburg Journal, Beckley Register-Herald, and other local print, TV and radio outlets.

Constituent Services

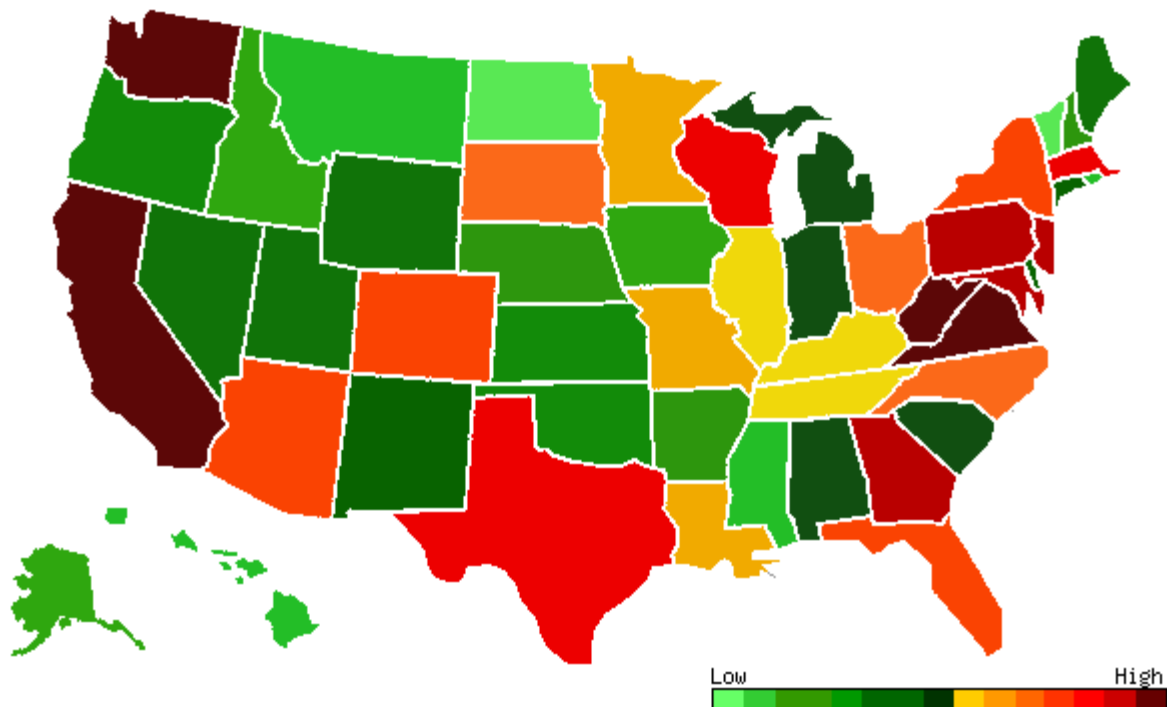
The State Auditor's Office offers presentations throughout West Virginia for students and educators, senior citizens groups, civic organizations and at community and state events. Since 2000, 18,954 students have attended the Money Matters presentation covering credit and debt, financial scams and saving and investing. This popular presentation also includes a hands-on classroom stock market game. In 2009, 2247 senior citizens in West Virginia were presented with the investor education program entitled Seniors Against Investment Fraud (SAIF) bringing the total number of attendees since 2000 to 5,960.

In addition to the 77 Money Matters presentations and 70 SAIF presentations in 2009, the field staff presented 29 Internet Safety and Scams (IS&S) presentations and distributed educational material at 29 fairs and festivals.



Statistical Reports

The State Auditor's website is a primary source for the release of information to the public and agencies. In Fiscal Year 2009, the website received 53.7 million hits (25.4 million (FY2008), 35.8 million (FY2007)), with an average of 147,148 hits per day (69,512 (FY2008 and 98,167 (FY2007))). The most viewed page during the fiscal year was the public utilities payouts page at 2.3 million hits. The most accessed directory was VISTA, which is the public access point for payment information. When the 897,300 visitors made their way to the State Auditor's Office website during the fiscal year, they spent an average of seven minutes perusing 18 pages and downloading 1.25 files. The majority of visitors were from West Virginia (37.98%) and Virginia (20.49%).



Training Services



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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The State Auditor is committed to providing quality training on a broad range of topics to various state and local government entities. Seminar attendees include representatives from state and county government, municipalities, school boards, CPA firms, licensing boards and commissions.

2009 Training Events

January/February	Budget Preparation Regional Workshops Clarksburg, West Virginia (2), Wheeling, West Virginia (1) Martinsburg, West Virginia (1) Charleston, West Virginia (1)
May	Local Government P-Card Coordinator Training Morgantown, West Virginia
June	Annual Seminar for County Clerks and Deputies Daniels, West Virginia
July	Securities Prosecutors' Training Charleston, West Virginia
August	County Commissioners' Seminar Daniels, West Virginia
August/September	Purchasing Card Coordinators Seminar Snowshoe, West Virginia
September	Sheriff's School and Professional Development Session Snowshoe, West Virginia
September	State Auditor's Conference Snowshoe, West Virginia
September	Annual Training for Municipal Officials and Employees Flatwoods, West Virginia
October	State Purchasing Card Training for DOT Morgantown, West Virginia
November	Local Government P-Card Training Logan, West Virginia
December	Required Annual Seminar for Licensing Boards Charleston, West Virginia
December	Purchasing Card Coordinators Make-Up Seminar Charleston, West Virginia



Other Training Events

The following are other 2009 training events provided by various Agencies and Associations which required State Auditor's Office staff participation:

- Association of Governmental Accountants
- Association of School Business Officials
- Association of Solid Waste Authorities
- City/County Employee Training Programs (6)
- City/County Financial Statement Preparation (20)
- County Commissioner's Association of West Virginia
- Government Finance Officers Association of West Virginia
- Health and Human Resources
- Purchasing Conference - Administration
- West Virginia Association of Counties
- West Virginia County Clerk's Association
- West Virginia Department of Education
- West Virginia Department of Tax & Revenue
- West Virginia Government Finance Officers Association (GFOA)
- West Virginia Legislative Economic Development Conference
- West Virginia Municipal League
- West Virginia Sheriff's Association
- West Virginia Society of Certified Public Accountants
- West Virginia Supreme Court-Administrative Office



2009 State Auditor's Conference - *Continuing Professional Education Credits*

The State Auditor received permission from the West Virginia Board of Accountancy to offer a total of nine one-hour sessions which were pre-qualified for continuing professional education credits at the 2009 State Auditor's Conference.

The sessions were entitled:

1. WVFIMS Basic
2. PO Encumbrance
3. WVFIMS Vendor File/1099s
4. E-Document Processing
5. West Virginia Ethics Act – General Application/Update
6. Fraud and the Accounts Payable Process
7. P-Card Evaluation Updates
8. The Recession – Probable Impacts on State Governments
9. Internet Fraud – The New “Public Enemy”

The Board of Accountancy stipulated strict documentation requirements for continuing professional education credit. Each participant received a verified certificate for each session which they wished to claim credit in accordance with our attendance verification procedures adopted to meet the requirements of the West Virginia Board of Accountancy.

A total of **375 hours** of continuing professional education credits were awarded during the 2009 State Auditor's Conference. Based on the costs associated with similar programs of instruction in West Virginia and surrounding states, the State Auditor's Office conservatively estimates that conference participants were provided with continuing professional education with a total intrinsic value of approximately **\$11,250** if these participants' employing state agency would have paid directly for such instruction. Based on the success enjoyed last year and the desire to maximize taxpayer resources, the State Auditor anticipates being able to once again provide this opportunity once again for conference participants during the upcoming 2010 State Auditor's Conference.



Chapter 30 Licensing Board Seminar Summary

On Wednesday, December 2, 2009, the twelfth seminar was held at the Marriott Hotel in Charleston. In an effort to further the Auditor's initiative to reduce the amount of paper used, all those who attended the seminar received a USB thumb-drive which contained all the handout materials. Immediately following the seminar, the West Virginia Licensing Board Association held a meeting where two special presentations were made. The first was a presentation from the State Auditor's Office Purchasing Card Division explaining the implementation of the new travel system. The second presentation was by the Bureau of Public Health regarding threat preparedness and the creation of the WVREDI database. There were a total of 88 participants, speakers and staff in attendance at the seminar with 31 individual state licensing boards and commissions represented.

As in 2008, the State Auditor's Office offered a second day of training for purchasing card coordinators of state licensing boards to meet their training requirements. Although members of the State Licensing Boards were not required to be present on the second day, many did attend and commented that they were glad to obtain more information concerning the state purchasing card.

Seminar Attendance		
<u>Seminar Date</u>	<u>Number Participants</u>	<u>Boards Represented</u>
June 10, 1999	46	30
June 8, 2000 (HB 4062)	48	30 (Complaint Procedures)
November 15, 2000	34	24
September 12, 2001	42	26
September 10, 2002	40	26
September 10, 2003	63	31
September 8, 2004	65	30
September 8, 2005	60	28
September 27, 2006	87	32
September 26, 2007	73	31
October 1, 2008	77	32
December 2, 2009	88*	31

**Highest number in attendance*

In 2009, a panel discussion was added to address questions common to all licensing boards. Representatives included the General Counsel from the West Virginia Ethics Commission, a private attorney from the firm of Flaherty, Sensabaugh & Bonasso, and representatives from the West Virginia State Bar and Attorney General's Office. Evaluation comments received indicated that the panel discussion was well received and should be continued in subsequent meetings with more time allotted.

GROSS PAY BY DEPARTMENT

NOTE:

Totals reflect actual payroll prior to any adjustment and/or redeposits. Per Diem amounts paid to nonemployee Board Members are included.

GROSS PAY BY DEPARTMENT

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0918 ACCOUNTANCY BOARD OF			
GROSS PAY	\$6,194.25	\$6,458.00	\$154,281.88
FULL TIME	3	3	3
PART TIME	0	0	0
TEMPORARY	1	2	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4	5	10
0603 ADJUTANT GENERAL			
GROSS PAY	\$38,239.70	\$43,754.30	\$2,338,467.27
FULL TIME	18	22	24
PART TIME	2	1	2
TEMPORARY	15	16	895
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	35	39	921
0807 AERONAUTICS			
GROSS PAY	\$5,835.53	\$5,737.03	\$143,727.26
FULL TIME	3	3	3
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3	3	3
1400 AGRICULTURE DEPARTMENT OF			
GROSS PAY	\$520,826.76	\$498,970.26	\$12,867,500.32
FULL TIME	332	309	335
PART TIME	40	34	117
TEMPORARY	24	36	103
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	396	379	555
8380 ANTHONY CENTER			
GROSS PAY	\$109,528.22	\$107,970.34	\$2,831,066.56
FULL TIME	82	84	103
PART TIME	1	1	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	83	85	104
0901 APPRAISER LICENSING CERTIFICAT			
GROSS PAY	\$5,821.30	\$5,821.30	\$124,741.20
FULL TIME	3	3	3
PART TIME	1	1	1
TEMPORARY	8	8	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	12	12	14
0919 ARCHITECTS BOARD OF			
GROSS PAY	\$1,969.50	\$1,969.50	\$50,688.00
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	1	7

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0604 ARMORY BOARD			
GROSS PAY	\$61,220.83	\$69,134.26	\$1,459,110.66
FULL TIME	46	45	53
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	46	45	54
1500 ATTORNEY GENERAL			
GROSS PAY	\$409,367.80	\$393,359.00	\$9,644,841.68
FULL TIME	164	164	173
PART TIME	3	4	6
TEMPORARY	6	1	19
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	173	169	198
1201 AUDITOR'S OFFICE			
GROSS PAY	\$324,421.32	\$318,792.78	\$7,884,566.33
FULL TIME	176	173	183
PART TIME	0	0	2
TEMPORARY	6	10	28
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	182	183	213
0303 BANKING DIVISION OF			
GROSS PAY	\$62,669.26	\$62,914.30	\$1,507,161.90
FULL TIME	28	28	29
PART TIME	1	1	1
TEMPORARY	2	0	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	31	29	35
0319 BD OF COAL MINE HEALTH & SAFE			
GROSS PAY	\$5,071.60	\$5,371.60	\$99,338.40
FULL TIME	1	1	1
PART TIME	1	1	1
TEMPORARY	6	7	7
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	8	9	9
0482 BLUEFIELD STATE COLLEGE			
GROSS PAY	\$452,274.09	\$574,170.35	\$11,419,603.16
FULL TIME	199	203	221
PART TIME	2	7	8
TEMPORARY	141	216	471
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	342	426	700
0447 BLUERIDGE COMM & TECH COLLEGE			
GROSS PAY	\$276,693.59	\$231,846.51	\$3,754,691.51
FULL TIME	62	58	66
PART TIME	88	53	153
TEMPORARY	18	29	34
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	168	140	253

		12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0904	BOARD OF COUNSELING			
	GROSS PAY	\$2,761.54	\$2,529.15	\$75,112.09
	FULL TIME	2	2	2
	PART TIME	0	0	0
	TEMPORARY	0	0	7
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	2	2	9
0938	BOARD OF MASSAGE THERAPY			
	GROSS PAY	\$2,154.67	\$2,154.67	\$56,642.58
	FULL TIME	1	1	1
	PART TIME	0	0	1
	TEMPORARY	0	1	6
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	1	2	8
0945	BOARD OF MEDICINE			
	GROSS PAY	\$22,493.49	\$0.00	\$300,797.03
	FULL TIME	12	0	14
	PART TIME	0	0	0
	TEMPORARY	0	0	15
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	12	0	29
0914	BOARD OF PSYCHOLOGIST			
	GROSS PAY	\$3,477.66	\$2,697.66	\$58,953.84
	FULL TIME	1	1	1
	PART TIME	0	0	0
	TEMPORARY	7	1	11
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	8	2	12
0449	BRIDGEMONT CTC			
	GROSS PAY	\$174,365.23	\$122,958.56	\$3,129,898.16
	FULL TIME	61	51	115
	PART TIME	1	0	2
	TEMPORARY	47	27	104
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	109	78	221
0508	BUREAU OF SENIOR SERVICES			
	GROSS PAY	\$56,986.50	\$56,993.00	\$1,398,333.13
	FULL TIME	33	33	34
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	33	33	34
0908	CHIROPRACTIC EXAMINERS BOARD O			
	GROSS PAY	\$1,328.25	\$1,293.75	\$33,142.14
	FULL TIME	0	0	0
	PART TIME	1	1	1
	TEMPORARY	0	0	5
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	1	1	6

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0942 COAL HERITAGE HIGHWAY AUTH.			
GROSS PAY	\$7,348.63	\$6,805.50	\$170,758.03
FULL TIME	3	3	3
PART TIME	0	0	0
TEMPORARY	4	4	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	7	7	9
0327 COMMERCE SECRETARY			
GROSS PAY	\$9,855.33	\$9,855.33	\$236,707.92
FULL TIME	3	3	3
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3	3	3
0483 CONCORD UNIVERSITY-STATE OF WV			
GROSS PAY	\$520,585.15	\$511,367.12	\$15,571,481.56
FULL TIME	247	245	269
PART TIME	4	5	40
TEMPORARY	27	21	1,018
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	278	271	1,327
0608 CORRECTIONS DIVISION OF			
GROSS PAY	\$339,284.06	\$324,768.70	\$8,126,071.73
FULL TIME	236	229	269
PART TIME	0	0	0
TEMPORARY	2	2	5
SEASONAL	0	0	2
TOTAL # OF EMPLOYEES	238	231	276
0939 COURTHOUSE FACILITIES IMPROV.			
GROSS PAY	\$2,412.50	\$3,790.50	\$83,749.72
FULL TIME	1	2	2
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	2	2
0620 CRIMINAL JUSTICE SERVICES			
GROSS PAY	\$45,889.09	\$43,823.98	\$1,058,153.11
FULL TIME	31	29	36
PART TIME	1	1	1
TEMPORARY	0	1	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	32	31	39
0432 CULTURE & HISTORY DIVISION OF			
GROSS PAY	\$139,942.76	\$142,977.13	\$3,534,859.72
FULL TIME	107	101	117
PART TIME	6	6	7
TEMPORARY	15	14	47
SEASONAL	0	1	4
TOTAL # OF EMPLOYEES	128	122	175

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
8392 DENMAR CORRECTIONAL CENTER			
GROSS PAY	\$102,494.96	\$99,879.89	\$2,380,896.64
FULL TIME	80	82	97
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	80	82	97
0909 DENTISTS & DENTAL HYGENISTS BO			
GROSS PAY	\$7,228.83	\$5,758.83	\$143,956.92
FULL TIME	3	3	3
PART TIME	6	2	8
TEMPORARY	10	2	13
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	19	7	24
0200 DEPT OF ADMINISTRATION			
GROSS PAY	\$1,249,046.33	\$1,240,241.27	\$32,215,439.07
FULL TIME	701	689	767
PART TIME	2	2	7
TEMPORARY	16	31	205
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	719	722	979
0506 DEPT OF HEALTH AND HUMAN RESOU			
GROSS PAY	\$1,201,947.57	\$1,230,335.91	\$29,977,170.40
FULL TIME	735	748	838
PART TIME	9	12	12
TEMPORARY	36	40	111
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	780	800	961
0621 DIVISION OF JUVENILE SERVICES			
GROSS PAY	\$820,551.92	\$781,547.55	\$19,726,630.45
FULL TIME	652	634	767
PART TIME	0	0	0
TEMPORARY	7	5	19
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	659	639	786
0622 DIVISION OF PROTECTIVE SERVICE			
GROSS PAY	\$47,497.41	\$52,153.74	\$1,232,274.06
FULL TIME	34	39	44
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	34	39	44
0492 EASTERN WV COMMUNITY COLLEGE			
GROSS PAY	\$54,181.46	\$53,529.37	\$1,554,209.80
FULL TIME	29	30	33
PART TIME	0	0	0
TEMPORARY	19	17	103
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	48	47	136

		12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0402	EDUCATION DEPARTMENT OF			
	GROSS PAY	\$1,528,854.11	\$1,497,387.39	\$36,556,927.13
	FULL TIME	608	589	641
	PART TIME	47	56	104
	TEMPORARY	82	79	148
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	737	724	893
0606	EMERGENCY SERVICES OFFICE OF			
	GROSS PAY	\$55,885.46	\$58,169.44	\$1,515,173.95
	FULL TIME	39	40	48
	PART TIME	0	0	0
	TEMPORARY	1	0	1
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	40	40	49
0917	ENGINEERS BOARD OF PROFESSIONA			
	GROSS PAY	\$9,351.38	\$10,235.19	\$255,738.95
	FULL TIME	4	5	5
	PART TIME	0	0	2
	TEMPORARY	1	0	4
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	5	5	11
0313	ENVIRONMENTAL PROTECTION			
	GROSS PAY	\$1,495,538.38	\$1,489,233.77	\$36,665,656.49
	FULL TIME	790	777	840
	PART TIME	5	5	5
	TEMPORARY	18	17	63
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	813	799	908
0311	ENVIRONMENTAL QUALITY BOARD			
	GROSS PAY	\$3,000.00	\$3,450.00	\$80,190.00
	FULL TIME	2	2	2
	PART TIME	0	0	0
	TEMPORARY	0	3	8
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	2	5	10
0484	FAIRMONT STATE COLLEGE			
	GROSS PAY	\$1,044,362.03	\$1,295,318.20	\$27,815,287.79
	FULL TIME	445	517	553
	PART TIME	420	590	1,088
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	865	1,107	1,641
0619	FIRE COMMISSION			
	GROSS PAY	\$52,837.88	\$52,035.75	\$1,444,027.48
	FULL TIME	41	42	42
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	41	42	42

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0305 FORESTRY DIVISION OF			
GROSS PAY	\$163,500.83	\$161,066.25	\$4,262,661.33
FULL TIME	112	106	114
PART TIME	0	6	6
TEMPORARY	0	21	37
SEASONAL	0	1	1
TOTAL # OF EMPLOYEES	112	134	158
0306 GEOLOGICAL & ECONOMIC SURVEY			
GROSS PAY	\$70,885.04	\$69,314.30	\$1,794,552.61
FULL TIME	42	43	46
PART TIME	4	3	5
TEMPORARY	3	0	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	49	46	60
0485 GLENNVILLE STATE COLLEGE			
GROSS PAY	\$355,718.66	\$320,723.31	\$9,134,275.43
FULL TIME	192	182	221
PART TIME	1	2	19
TEMPORARY	16	18	392
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	209	202	632
0100 GOVERNORS OFFICE			
GROSS PAY	\$161,651.64	\$153,198.92	\$3,976,171.31
FULL TIME	86	79	99
PART TIME	1	2	2
TEMPORARY	6	26	212
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	93	107	313
0501 HEALTH & HUMAN RESOURCES			
GROSS PAY	\$12,115.08	\$8,389.58	\$260,846.52
FULL TIME	6	4	7
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	6	4	8
0505 HEALTH-BARBERS & COSMETOLOGIST			
GROSS PAY	\$8,336.50	\$9,941.87	\$216,842.27
FULL TIME	8	9	11
PART TIME	0	0	0
TEMPORARY	0	1	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	8	10	20
0450 HIGHER EDUCATION CENTRL OFFICE			
GROSS PAY	\$160,635.38	\$146,562.55	\$3,573,725.42
FULL TIME	62	54	67
PART TIME	2	2	3
TEMPORARY	3	2	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	67	58	80

		12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0803	HIGHWAYS DIVISION OF			
	GROSS PAY	\$7,280,711.44	\$7,514,134.75	\$177,622,704.07
	FULL TIME	4,624	4,577	5,022
	PART TIME	1	1	2
	TEMPORARY	110	99	790
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	4,735	4,677	5,814
2841	HOPEMONT HOSPITAL			
	GROSS PAY	\$177,624.99	\$174,709.28	\$4,326,651.04
	FULL TIME	170	170	185
	PART TIME	0	0	0
	TEMPORARY	13	14	28
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	183	184	213
0509	HOSPITAL FINANCE AUTHORITY			
	GROSS PAY	\$1,854.00	\$1,854.00	\$45,636.00
	FULL TIME	1	1	1
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	1	1	1
2200	HOUSE OF DELEGATES			
	GROSS PAY	\$108,070.24	\$108,962.38	\$5,755,253.24
	FULL TIME	51	53	238
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	51	53	238
0510	HUMAN RIGHTS COMMISSION			
	GROSS PAY	\$37,669.09	\$38,887.51	\$951,176.42
	FULL TIME	28	30	32
	PART TIME	0	0	0
	TEMPORARY	0	0	8
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	28	30	40
0511	HUMAN SERVICES			
	GROSS PAY	\$4,078,899.37	\$4,040,771.61	\$100,841,038.79
	FULL TIME	3,106	3,115	3,461
	PART TIME	7	8	11
	TEMPORARY	15	17	37
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	3,128	3,140	3,509
8384	HUTTONSVILLE CORRECTIONS CTR			
	GROSS PAY	\$438,597.80	\$446,191.23	\$10,971,960.68
	FULL TIME	349	350	414
	PART TIME	0	0	1
	TEMPORARY	1	0	1
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	350	350	416

		12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0704	INSURANCE COMMISSION			
	GROSS PAY	\$571,941.22	\$574,515.93	\$14,043,945.40
	FULL TIME	315	315	332
	PART TIME	0	1	7
	TEMPORARY	5	7	17
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	320	323	356
2843	JOHN MANCHIN,SR. HEALTH CARE C			
	GROSS PAY	\$82,022.94	\$76,400.18	\$2,008,539.00
	FULL TIME	67	69	84
	PART TIME	0	0	0
	TEMPORARY	8	2	20
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	75	71	104
2300	JOINT EXPENSES			
	GROSS PAY	\$244,915.73	\$225,944.63	\$5,847,972.57
	FULL TIME	134	123	146
	PART TIME	24	17	46
	TEMPORARY	2	1	4
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	160	141	196
0448	KANAWHA VALLEY COMM & TECH COL			
	GROSS PAY	\$208,186.67	\$187,375.03	\$3,951,686.72
	FULL TIME	63	58	71
	PART TIME	40	36	59
	TEMPORARY	35	21	108
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	138	115	238
0308	LABOR DIVISION OF			
	GROSS PAY	\$125,239.33	\$126,086.88	\$2,989,647.73
	FULL TIME	97	96	108
	PART TIME	0	0	0
	TEMPORARY	0	3	11
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	97	99	119
8393	LAKIN CORRECTIONAL FACILITY			
	GROSS PAY	\$193,705.67	\$179,312.12	\$4,615,487.50
	FULL TIME	153	148	171
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	153	148	171
2842	LAKIN HOSPITAL			
	GROSS PAY	\$185,778.51	\$204,200.35	\$4,301,694.58
	FULL TIME	165	158	184
	PART TIME	0	0	0
	TEMPORARY	21	9	43
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	186	167	227

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0433 LIBRARY COMMISSION			
GROSS PAY	\$66,163.25	\$63,998.75	\$1,618,959.65
FULL TIME	51	48	57
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	51	48	58
0906 LICENSED PRACTICAL NURSES BOAR			
GROSS PAY	\$10,495.33	\$9,222.36	\$242,429.96
FULL TIME	4	4	4
PART TIME	0	0	8
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4	4	12
0705 LOTTERY COMMISSION			
GROSS PAY	\$284,895.72	\$265,271.13	\$6,977,694.36
FULL TIME	170	166	182
PART TIME	0	0	1
TEMPORARY	6	3	17
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	176	169	200
0444 MARSHALL COMM & TECH COLLEGE			
GROSS PAY	\$276,569.52	\$259,501.48	\$6,118,767.95
FULL TIME	98	103	112
PART TIME	123	162	289
TEMPORARY	36	0	63
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	257	265	464
0471 MARSHALL UNIVERSITY			
GROSS PAY	\$4,365,710.78	\$4,063,636.70	\$98,538,984.67
FULL TIME	1,636	1,637	1,778
PART TIME	1,549	1,496	2,730
TEMPORARY	0	0	9
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	3,185	3,133	4,517
8394 MARTINSBURG CORRECTIONAL CENTR			
GROSS PAY	\$81,119.52	\$83,822.39	\$2,018,510.20
FULL TIME	67	69	80
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	67	69	80
2927 MILDRED MITCHELL BATEMAN HOSP.			
GROSS PAY	\$515,708.23	\$483,261.39	\$11,991,034.48
FULL TIME	311	308	362
PART TIME	7	9	14
TEMPORARY	53	21	106
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	371	338	482

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0314 MINERS HEALTH SAFETY & TRAININ			
GROSS PAY	\$266,995.74	\$271,976.90	\$6,620,400.71
FULL TIME	126	124	132
PART TIME	0	0	0
TEMPORARY	4	14	29
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	130	138	161
0802 MOTOR VEHICLES			
GROSS PAY	\$631,528.43	\$632,550.94	\$15,592,527.69
FULL TIME	569	565	627
PART TIME	0	0	0
TEMPORARY	3	10	45
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	572	575	672
8390 MT OLIVE CORRECTIONAL CTR			
GROSS PAY	\$437,247.79	\$412,483.86	\$10,914,366.00
FULL TIME	321	315	415
PART TIME	0	0	0
TEMPORARY	2	1	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	323	316	421
0706 MUNICIPAL BOND COMMISSION			
GROSS PAY	\$6,283.83	\$4,533.83	\$145,867.92
FULL TIME	4	3	4
PART TIME	0	0	0
TEMPORARY	0	0	2
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4	3	6
0310 NATURAL RESOURCES DIVISION OF			
GROSS PAY	\$1,204,726.02	\$1,240,272.58	\$32,856,070.99
FULL TIME	755	779	812
PART TIME	1	1	1
TEMPORARY	464	464	1,249
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,220	1,244	2,062
0495 NETWORK FOR EDUCATIONAL TELECO			
GROSS PAY	\$99,437.88	\$98,943.21	\$2,421,444.76
FULL TIME	41	40	42
PART TIME	1	1	1
TEMPORARY	1	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	43	42	44
0445 NEW RIVER COMM & TECH COLLEGE			
GROSS PAY	\$234,086.17	\$371,298.43	\$6,003,079.68
FULL TIME	105	87	112
PART TIME	0	2	3
TEMPORARY	80	177	337
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	185	266	452

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0489 NORTHERN COMMUNITY COLLEGE WV			
GROSS PAY	\$323,649.75	\$321,788.52	\$7,310,541.15
FULL TIME	140	138	148
PART TIME	11	12	34
TEMPORARY	155	152	453
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	306	302	635
8389 NORTHERN REG JAIL & CORR CMLX			
GROSS PAY	\$146,478.42	\$146,728.07	\$3,663,142.81
FULL TIME	114	117	127
PART TIME	1	1	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	115	118	128
0911 OCCUPATIONAL THERAPY BOARD OF			
GROSS PAY	\$1,702.23	\$1,359.86	\$30,905.40
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	0	0	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1	1	6
0701 OFFICE OF THE SECRETARY (TAX)			
GROSS PAY	\$23,957.28	\$23,743.35	\$559,896.08
FULL TIME	8	8	9
PART TIME	0	0	0
TEMPORARY	2	2	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	10	10	14
8383 OHIO COUNTY CORRECTIONS			
GROSS PAY	\$33,272.44	\$31,692.44	\$820,954.23
FULL TIME	26	25	31
PART TIME	0	0	1
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	26	25	32
0315 OIL & GAS CONSERVATION COMMISS			
GROSS PAY	\$2,892.03	\$1,802.50	\$60,943.20
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	1	0	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	1	4
0912 OPTOMETRY BOARD OF			
GROSS PAY	\$1,763.66	\$1,613.66	\$43,737.84
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	1	0	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	1	9

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0476 OSTEOPATHIC MEDICINE SCHOOL OF			
GROSS PAY	\$651,609.51	\$540,768.85	\$13,750,244.40
FULL TIME	215	196	229
PART TIME	5	6	20
TEMPORARY	20	28	85
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	240	230	334
0921 OSTEOPATHY BOARD OF			
GROSS PAY	\$3,945.52	\$2,099.17	\$76,518.15
FULL TIME	2	1	2
PART TIME	0	1	1
TEMPORARY	0	0	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	2	8
0605 PAROLE BOARD			
GROSS PAY	\$23,897.68	\$23,595.98	\$583,672.69
FULL TIME	15	15	15
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	1
TOTAL # OF EMPLOYEES	15	15	16
0913 PHARMACY BOARD OF			
GROSS PAY	\$25,224.07	\$22,848.57	\$425,427.18
FULL TIME	5	5	5
PART TIME	4	4	4
TEMPORARY	7	7	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	16	16	19
0922 PHYSICAL THERAPY BOARD OF			
GROSS PAY	\$4,492.17	\$4,165.52	\$81,403.60
FULL TIME	1	2	3
PART TIME	0	0	0
TEMPORARY	7	7	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	8	9	11
0446 PIERPONT CTC			
GROSS PAY	\$272,109.55	\$0.00	\$3,161,631.12
FULL TIME	94	0	112
PART TIME	212	0	275
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	306	0	387
2844 PINECREST HOSPITAL			
GROSS PAY	\$185,631.83	\$194,935.88	\$4,653,849.55
FULL TIME	156	172	199
PART TIME	0	0	1
TEMPORARY	22	7	56
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	178	179	256

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0806 PORT AUTHORITY			
GROSS PAY	\$7,133.54	\$8,728.12	\$185,156.03
FULL TIME	4	4	4
PART TIME	0	0	0
TEMPORARY	0	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4	5	5
8387 PRUNTYTOWN CORRECTION CTR			
GROSS PAY	\$158,183.64	\$161,417.29	\$4,196,579.81
FULL TIME	127	127	150
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	127	127	150
0926 PUBLIC SERVICE COMMISSION			
GROSS PAY	\$511,794.16	\$514,317.99	\$12,552,455.77
FULL TIME	280	282	297
PART TIME	0	0	0
TEMPORARY	1	6	10
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	281	288	307
0707 RACING COMMISSION			
GROSS PAY	\$64,746.94	\$85,003.24	\$1,496,747.45
FULL TIME	35	34	40
PART TIME	2	3	5
TEMPORARY	3	2	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	40	39	48
0915 RADIOLOGIC TECHNOLOGISTS BOARD			
GROSS PAY	\$3,411.73	\$3,160.11	\$85,250.19
FULL TIME	2	2	2
PART TIME	0	0	0
TEMPORARY	0	0	8
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	2	2	10
0927 REAL ESTATE COMMISSION			
GROSS PAY	\$14,761.83	\$14,461.83	\$324,373.92
FULL TIME	6	6	6
PART TIME	0	0	0
TEMPORARY	5	5	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	11	11	11
0615 REGIONAL JAIL & CORRECTIONAL F			
GROSS PAY	\$1,253,673.61	\$1,222,544.36	\$31,240,480.94
FULL TIME	875	856	1,071
PART TIME	2	2	2
TEMPORARY	0	1	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	877	859	1,074

		12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0907	REGISTERED NURSES BOARD OF			
	GROSS PAY	\$21,308.94	\$19,370.25	\$512,323.04
	FULL TIME	9	9	10
	PART TIME	0	0	0
	TEMPORARY	0	0	5
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	9	9	15
0932	REHABILITATION SERVICES			
	GROSS PAY	\$833,259.27	\$785,386.22	\$20,029,161.70
	FULL TIME	565	532	607
	PART TIME	1	2	12
	TEMPORARY	9	10	16
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	575	544	635
0403	SCHOOLS FOR THE DEAF & BLIND			
	GROSS PAY	\$351,055.03	\$352,071.49	\$8,170,737.62
	FULL TIME	202	199	211
	PART TIME	6	7	13
	TEMPORARY	64	63	132
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	272	269	356
0431	SEC OF EDUCATION AND THE ARTS			
	GROSS PAY	\$54,217.56	\$60,151.98	\$1,402,225.88
	FULL TIME	24	25	30
	PART TIME	2	2	2
	TEMPORARY	6	7	17
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	32	34	49
0601	SEC OF MILITARY AFFAIRS AND PU			
	GROSS PAY	\$37,588.19	\$39,086.03	\$906,117.43
	FULL TIME	18	19	21
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	18	19	21
1600	SECRETARY OF STATE			
	GROSS PAY	\$82,061.96	\$80,895.76	\$1,928,546.05
	FULL TIME	50	51	70
	PART TIME	0	0	0
	TEMPORARY	2	1	8
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	52	52	78
2100	SENATE			
	GROSS PAY	\$73,520.98	\$69,510.55	\$3,317,509.89
	FULL TIME	40	37	182
	PART TIME	0	0	1
	TEMPORARY	0	0	1
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	40	37	184

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0486 SHEPHERD UNIVERSITY			
GROSS PAY	\$1,314,996.26	\$1,258,974.87	\$23,072,749.81
FULL TIME	426	401	453
PART TIME	618	582	1,130
TEMPORARY	20	27	34
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	1,064	1,010	1,617
0905 SOCIAL WORK EXAMINERS BOARD OF			
GROSS PAY	\$4,388.63	\$3,381.57	\$89,989.62
FULL TIME	2	2	2
PART TIME	1	1	1
TEMPORARY	5	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	8	3	9
0312 SOLID WASTE MANAGEMENT BOARD			
GROSS PAY	\$20,105.65	\$19,828.38	\$468,040.25
FULL TIME	11	11	12
PART TIME	0	0	0
TEMPORARY	2	0	4
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	13	11	16
0487 SOUTHERN WV COMM & TECH COL.			
GROSS PAY	\$369,671.48	\$386,304.14	\$9,655,415.52
FULL TIME	207	209	213
PART TIME	10	7	27
TEMPORARY	38	62	195
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	255	278	435
0930 SPEECH LANGUAGE PATHOLOGY AUDI			
GROSS PAY	\$2,524.16	\$1,871.91	\$47,939.84
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	3	1	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	4	2	6
8391 ST MARY CORR COMPLEX			
GROSS PAY	\$287,015.34	\$285,698.47	\$7,067,959.38
FULL TIME	222	226	241
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	222	226	242
0703 STATE BUDGET OFFICE			
GROSS PAY	\$18,395.65	\$20,189.50	\$462,757.21
FULL TIME	9	10	11
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	10	12

		12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0612	STATE POLICE			
	GROSS PAY	\$1,939,498.17	\$1,916,192.71	\$47,848,361.95
	FULL TIME	1,009	1,001	1,071
	PART TIME	3	3	4
	TEMPORARY	16	20	47
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	1,028	1,024	1,122
2400	SUPREME COURT			
	GROSS PAY	\$2,755,225.28	\$2,520,623.04	\$65,721,288.07
	FULL TIME	1,290	1,197	1,390
	PART TIME	3	6	6
	TEMPORARY	36	32	103
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	1,329	1,235	1,499
0702	TAX DIVISION			
	GROSS PAY	\$550,703.43	\$554,940.72	\$13,917,207.54
	FULL TIME	410	425	459
	PART TIME	0	0	0
	TEMPORARY	5	7	19
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	415	432	478
0320	TECH REVIEW COMMITTEE			
	GROSS PAY	\$600.00	\$1,050.00	\$24,600.00
	FULL TIME	0	0	0
	PART TIME	0	0	0
	TEMPORARY	1	1	2
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	1	1	2
0304	TOURISM DIVISION WV DEVELOPME			
	GROSS PAY	\$75,360.21	\$82,128.32	\$1,904,877.65
	FULL TIME	59	65	65
	PART TIME	0	0	0
	TEMPORARY	1	0	2
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	60	65	67
1300	TREASURERS OFFICE			
	GROSS PAY	\$283,638.60	\$282,369.85	\$6,881,150.53
	FULL TIME	134	139	147
	PART TIME	3	2	3
	TEMPORARY	18	10	22
	SEASONAL	6	3	13
	TOTAL # OF EMPLOYEES	161	154	185
0618	VETERANS HOME			
	GROSS PAY	\$38,970.00	\$39,500.90	\$994,714.22
	FULL TIME	43	45	51
	PART TIME	0	0	0
	TEMPORARY	0	1	2
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	43	46	53

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0923 VETERINARY MEDICINE BOARD OF			
GROSS PAY	\$5,541.66	\$3,191.66	\$100,024.84
FULL TIME	1	1	1
PART TIME	2	1	2
TEMPORARY	4	0	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	7	2	9
0316 WATER DEVELOPMENT AUTHORITY			
GROSS PAY	\$12,683.51	\$39,742.28	\$338,287.11
FULL TIME	8	10	10
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	8	10	10
2845 WELCH EMERGENCY HOSPITAL			
GROSS PAY	\$387,792.49	\$394,741.84	\$9,601,079.17
FULL TIME	271	273	304
PART TIME	4	6	8
TEMPORARY	31	20	74
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	306	299	386
0488 WEST LIBERTY UNIVERSITY			
GROSS PAY	\$567,912.16	\$517,433.18	\$13,400,975.28
FULL TIME	276	257	299
PART TIME	3	4	21
TEMPORARY	151	147	521
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	430	408	841
0463 WEST VIRGINIA UNIVERSITY			
GROSS PAY	\$18,589,334.88	\$17,948,490.73	\$421,331,587.84
FULL TIME	6,417	6,252	6,909
PART TIME	309	323	348
TEMPORARY	5,656	5,344	11,001
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	12,382	11,919	18,258
2926 WILLIAM R. SHARPE HOSPITAL			
GROSS PAY	\$587,256.60	\$547,518.09	\$14,033,690.57
FULL TIME	431	431	483
PART TIME	1	1	2
TEMPORARY	43	28	82
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	475	460	567
0323 WORKFORCE WEST VIRGINIA			
GROSS PAY	\$687,761.85	\$589,562.96	\$15,682,866.92
FULL TIME	430	388	473
PART TIME	4	4	6
TEMPORARY	59	26	120
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	493	418	599

		12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0708	WV ABCA			
	GROSS PAY	\$118,253.94	\$127,616.64	\$3,271,507.48
	FULL TIME	85	92	99
	PART TIME	0	0	0
	TEMPORARY	1	2	3
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	86	94	102
0902	WV BD FUNERAL SERV EXAMINERS			
	GROSS PAY	\$2,623.00	\$2,199.00	\$70,674.88
	FULL TIME	1	1	1
	PART TIME	1	1	1
	TEMPORARY	0	0	8
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	2	2	10
0937	WV BD OF ACCUPUNCTURE			
	GROSS PAY	\$0.00	\$0.00	\$450.00
	FULL TIME	0	0	0
	PART TIME	0	0	0
	TEMPORARY	0	0	3
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	0	0	3
0936	WV BD OF LICENSED DIETITIENS			
	GROSS PAY	\$0.00	\$0.00	\$2,400.00
	FULL TIME	0	0	0
	PART TIME	0	0	0
	TEMPORARY	0	0	4
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	0	0	4
0903	WV BD PROFESSIONAL SURVEYORS			
	GROSS PAY	\$2,664.67	\$4,243.66	\$80,251.50
	FULL TIME	2	2	3
	PART TIME	0	0	0
	TEMPORARY	0	4	5
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	2	6	8
0929	WV BOARD OF FORESTERS			
	GROSS PAY	\$0.00	\$175.00	\$2,053.00
	FULL TIME	0	0	0
	PART TIME	0	0	0
	TEMPORARY	0	5	5
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	0	5	5
0935	WV BOARD OF RESPIRATORY CARE			
	GROSS PAY	\$1,627.14	\$1,483.00	\$43,987.54
	FULL TIME	1	1	1
	PART TIME	0	0	0
	TEMPORARY	0	0	6
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	1	1	7

		12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0943	WV CENTER FOR NURSING			
	GROSS PAY	\$5,060.80	\$7,560.80	\$171,505.94
	FULL TIME	2	3	3
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	2	3	3
0420	WV COUNCIL FOR COMM & TECH COL			
	GROSS PAY	\$26,511.08	\$21,338.47	\$683,255.08
	FULL TIME	8	7	8
	PART TIME	0	0	0
	TEMPORARY	1	0	1
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	9	7	9
0307	WV DEVELOPMENT OFFICE			
	GROSS PAY	\$184,142.44	\$183,971.50	\$4,534,350.68
	FULL TIME	95	93	102
	PART TIME	0	0	1
	TEMPORARY	1	1	2
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	96	94	105
0805	WV DIV OF PUBLIC TRANSIT			
	GROSS PAY	\$15,908.58	\$15,752.59	\$387,780.19
	FULL TIME	9	9	9
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	9	9	9
0613	WV DIV OF VETERANS AFFAIRS			
	GROSS PAY	\$155,850.05	\$143,076.45	\$3,629,452.95
	FULL TIME	146	133	209
	PART TIME	11	9	13
	TEMPORARY	0	1	1
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	157	143	223
0328	WV DIVISION OF ENERGY			
	GROSS PAY	\$14,612.00	\$10,164.50	\$344,570.84
	FULL TIME	8	5	8
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	8	5	8
0944	WV ECONOMIC DVLPMNT AUTHORITY			
	GROSS PAY	\$22,270.48	\$21,991.65	\$526,177.76
	FULL TIME	10	10	11
	PART TIME	0	0	0
	TEMPORARY	0	0	0
	SEASONAL	0	0	0
	TOTAL # OF EMPLOYEES	10	10	11

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0439 WV EDUCATIONAL BROADCASTING			
GROSS PAY	\$128,092.96	\$127,945.24	\$3,253,963.56
FULL TIME	79	79	83
PART TIME	0	0	0
TEMPORARY	5	4	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	84	83	88
0507 WV HEALTH CARE AUTHORITY			
GROSS PAY	\$71,238.43	\$74,528.67	\$1,811,441.53
FULL TIME	36	37	42
PART TIME	0	0	0
TEMPORARY	0	0	1
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	36	37	43
8210 WV MILITARY AUTHORITY			
GROSS PAY	\$437,992.57	\$543,817.46	\$11,435,535.68
FULL TIME	248	335	389
PART TIME	0	0	0
TEMPORARY	12	6	18
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	260	341	407
2836 WV NURSING HM ADM LICENSNG BD			
GROSS PAY	\$2,475.00	\$2,625.00	\$47,910.00
FULL TIME	1	1	1
PART TIME	0	0	0
TEMPORARY	4	5	5
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	5	6	6
0709 WV OFFICE OF TAX APPEALS			
GROSS PAY	\$16,185.58	\$16,984.50	\$407,119.46
FULL TIME	9	9	11
PART TIME	0	0	0
TEMPORARY	0	0	0
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	9	9	11
0438 WV PUBLIC RADIO			
GROSS PAY	\$18,883.09	\$15,407.37	\$418,880.27
FULL TIME	10	8	11
PART TIME	9	9	9
TEMPORARY	3	3	3
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	22	20	23
0804 WV STATE RAIL AUTHORITY			
GROSS PAY	\$28,400.20	\$30,062.62	\$695,885.85
FULL TIME	19	19	21
PART TIME	0	0	0
TEMPORARY	1	1	6
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	20	20	27

	12/31/2009	12/31/2008	01/01/2009 - 12/31/2009
0490 WV STATE UNIVERSITY			
GROSS PAY	\$759,006.16	\$754,301.76	\$17,680,946.56
FULL TIME	362	361	386
PART TIME	79	94	119
TEMPORARY	137	158	560
SEASONAL	0	2	3
TOTAL # OF EMPLOYEES	578	615	1,068
0464 WVU AT PARKERSBURG			
GROSS PAY	\$515,471.54	\$480,395.53	\$10,769,448.64
FULL TIME	202	200	216
PART TIME	3	2	3
TEMPORARY	279	230	412
SEASONAL	0	0	0
TOTAL # OF EMPLOYEES	484	432	631
GRAND TOTAL GROSS PAY	\$70,624,813.91	\$69,189,501.61	\$1,677,716,279.50
GRAND TOTAL STATE EMPLOYEES	48,076	47,197	68,377

SALARIES GREATER THAN \$80,000

(Excluding Higher Education)

NOTE:

Salaries reflect actual payroll *prior* to any adjustments and/or redeposits. Salary and title information as provided by the State Budget Office's PIMS (Position Information Management System) data as of 12/22/09.

SALARIES GREATER THAN 80,000 (EXCLUDING HIGHER ED)

<i>AGENCY</i>	<i>SALARY NAME</i>		<i>TITLE</i>
<i>ADJUTANT GENERAL</i>			
	\$92,500.00	TACKETT, ALLEN E	ADJUTANT GENERAL
<i>AGRICULTURE DEPARTMENT OF</i>			
	\$95,000.00	DOUGLASS, GUS RUBE	AGR COMMISSIONER
<i>ATTORNEY GENERAL</i>			
	\$137,487.84	HUGHES, FRANCES A	CHF MANG DEP ATT GEN
	\$123,188.16	ALLEN, BARBARA H	MAN DEP ATTY GEN
	\$115,472.16	TAYLOR, SILAS B	SR DEP AG
	\$114,536.16	STUART, DAVID	SR DEP AG
	\$108,786.48	MILES, JILL L	DEPUTY AG
	\$105,178.56	SCHULTZ, KATHERINE	SR DEP ASST
	\$105,172.56	WARFIELD, DAWN E	DEP ASST AG
	\$105,172.56	TALBOTT, KELLI D	DEP ATTY GEN
	\$104,872.32	VAUGHAN, CHARLENE	DEP ASST AG
	\$104,236.08	SMITH, THOMAS W.	MANAGING DEP ATT GEN
	\$99,092.16	HAMILTON, DEBRA (D.L.	DEPUTY ATT GEN
	\$98,468.40	SHERIDAN, PAUL R	SEN ASST AG
	\$95,000.00	MCGRAW, DARRELL V J	ATTORNEY GENERAL
	\$94,508.10	DAVIS, DOUGLAS L	ASST AG
	\$93,835.92	SKINNER, GREGORY G	ASST AG
	\$92,700.00	BOLLING, CONNIE A	ADM DIRECTOR
	\$91,364.64	CLAY, JEROME K	CONTROLLER-CFO
	\$87,656.40	RATLIFF-THOMAS, DAR	AST AG
	\$85,908.24	BURRELL, DOREN	SR ASST AG
	\$84,572.28	FULTON, CHARLENE C	SR AAG
	\$84,572.16	AMBROSE, KELLY (L	SR ASST AG
	\$84,571.79	GOOGEL, NORMAN A	ASST AG
	\$82,812.24	THORNTON, KAREN O	AAG
	\$82,512.24	DALPORTO, JOHN S	SR ASST AG
	\$82,400.16	KOERBER, BARRY L	ASST AG
	\$81,064.08	COMPTON, STEVE	ASST AG
	\$80,552.16	MAZEZKA, GARY	AAG
	\$80,000.16	EVERS, GREGORY W.	AAG

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>AUDITORS OFFICE</i>			
	\$107,946.00	HOPKINS, LISA A	SRDEPCOMM/GENCOUN
	\$95,000.00	GAINER, GLEN B III	WV STATE AUDITOR
	\$92,004.00	GYMAN, STEVEN D	DIR OF APP DEVELOPMT
	\$85,812.00	PARSONS, MACK E	SENIOR DEP STATE AUD
	\$84,342.00	WILLIAMS, DAVID H	CIO
	\$81,300.00	GUYER, RICHARD R	SENIOR DEP STATE AUD
<i>BANKING DIVISION OF</i>			
	\$88,920.00	LAMONT, ROBERT J	ATTORNEY 3
<i>BUREAU OF SENIOR SERVICES</i>			
	\$84,024.00	WEBB, KENNETH Y	SR SERV OFCR DIR
<i>DEPT OF ADMINISTRATION</i>			
	\$158,797.68	MARTIN, SHELDA ANNE	PHYSICIAN DIR
	\$143,000.00	CHEATHAM, TED M	DIR PEIA
	\$131,724.00	SCHAFER, KYLE DAVID	AGENCY DIRECTOR
	\$127,344.00	MANDEL, HARRY W	ACTUARY
	\$124,836.00	LAMBRIGHT, ANNE WE	EXECUTIVE DIRECTOR
	\$98,928.00	TINCHER, DAVID	DIR PURCHASING DIVSN
	\$98,010.00	JOSEPH, FELICE B	PHARMACY DIRECTOR
	\$95,000.00	FERGUSON, ROBERT W	CABINET SECRETARY
	\$87,660.00	MILLER, TERASA L	DEPUTY DIRECTOR
	\$87,636.00	HUFFMAN, BERNARD	GENERAL COUNSEL
	\$87,554.12	LAWRENCE, CHARLES	ST LEASG DIR
	\$87,360.00	MILLER, MARK S	CHF FIN OFCR
	\$85,512.00	WOOD, KEITH A	AVIATION SERV MGR
	\$84,120.00	CROUSE, THERESA MC	ADM SERV MGR IV
	\$83,760.00	DENISON, DOUGLAS MA	INFO SYS MGR IV
	\$83,544.00	LONG, GLORIA	ADM SERV MGR IV
	\$83,244.00	TAYLOR, ROSCOE A	DIR FINANCE DIVISION
	\$82,256.00	PERDUE, ROBIN B	DIR PUB EMP GRIEV BD
	\$80,628.00	LARRABEE, JOYCE D	INFO SYS MGR III
	\$80,452.00	KIRK, THERESA	EX DIR ETHICS COMMIS
	\$80,004.00	BOLIN, RONALD S	DIRECTOR INFO SERVCS
<i>DEPT OF HEALTH AND HUMAN RESOURCES</i>			
	\$228,804.00	MOHAMED, MAHMAND	PHYSICIAN SPEC
	\$228,804.00	BAISDEN, APRIL	PHYSICIAN SPEC

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$228,804.00	MILLER, BOBBY A III	PHYSICIAN SPEC
	\$228,804.00	BRAUN, NOHL ARTHUR	PHYSICIAN SPEC
	\$193,836.00	MASOOD, SHAHID	PHYSICIAN DIR
	\$189,096.00	HYDER, MUHAMMAD ALI	PHYSICIAN DIR
	\$180,264.00	LATIF, JAWAID	PHYSICIAN SPEC
	\$167,700.00	DIAZ, ANTONIO R	PHYSICIAN SPEC
	\$156,672.00	THACKER, ANTHONY W	PHYSICIAN SPEC
	\$150,492.00	KAPLAN, JAMES A	PHYSICIAN DIR
	\$141,216.00	SLEMP, CATHERINE C	PHYSICIAN DIR
	\$136,080.00	HAIKAL, NABILA	PHYSICIAN SPEC
	\$127,401.96	SHANNON, CLAUDE K	PHYSICIAN DIR
	\$127,401.96	KEEFOVER, ROBERT W	PHYSICIAN SPEC
	\$124,800.00	EDELSTEIN, BARRY A	PSYCHOLOGIST 2
	\$116,904.00	TUMBOKON, DENNIS C.	PHYSICIAN
	\$115,908.00	BIXLER, DANAE	PHYSICIAN DIR
	\$115,788.00	SABET, ZIA	PHYSICIAN SPEC
	\$114,552.00	WILLIAMS, CAROLINE A	PHYSICIAN
	\$114,552.00	DEL ROSARIO, MARIA C	PHYSICIAN SPEC
	\$112,968.00	ABDULLA, ESSA	PHYSICIAN
	\$110,208.00	MAHMOUD, HAMADA E	PHYSICIAN SPEC
	\$107,304.00	GARRETT, WALTER J	ADM ACUTE CARE HOS.
	\$101,923.92	DEVLIN, KENNETH J	PHYSICIAN SPEC
	\$92,700.00	MORRIS, MARSHA K	H&HR EXEC
	\$92,472.00	SMITH, CHARLES L	PHYSICIAN
	\$91,520.00	BLACKSBERG, ILENE R	PHYSICIAN
	\$90,858.24	PHARES, SHANA KAY	DEPUTY SECRETARY
	\$89,724.00	PERRY, SUSAN S	H&HR EXEC
	\$86,640.00	PATTERSON, AVA J	PHARMACIST II
	\$86,136.00	STALNAKER, KEVIN P	ADM ACUTE CARE HOS.
	\$85,050.00	BOOKER, ANGELA D	HOSPITAL ADM 1
	\$85,008.00	HELMICK, CHARLES J J	PHARMACIST I
	\$84,984.00	KEEFER, WARREN D II	H&HR EXEC
	\$84,792.00	COMER, TRACY ANN	PHARMACIST I
	\$84,468.00	JONES, VICTORIA L	H&HR EXEC
	\$83,652.00	NAJMULSKI, JOHN J	H&HR EXEC
	\$83,388.00	JORDAN, MARY M.	H&HR EXEC
	\$83,040.00	KRANER, JAMES C	TOXICOLOGIST CHF
	\$82,704.00	PIERCE, ZEDA R.	NURSE III

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$82,632.00	SUDBECK, DAVID G	OMBUDSMAN/CT MONITO
	\$82,490.52	GAZIANO, DOMINIC J	PHYSICIAN SPEC
	\$82,308.00	CURTIS, CHRISTINA H	H&HR EXEC
	\$81,564.00	BUCKNER, TARA L	H&HR OFC DIR III
	\$81,198.00	KING, PEGGY A	PHARMACY DIRECTOR

EDUCATION DEPARTMENT OF

\$175,000.00	PAINE, STEVE	SUPERINTENDENT
\$139,400.00	SEAL, KENNA	DIRECTOR
\$124,888.07	MCCLANAHAN, JACK	DEPUTY SUPERINTENDE
\$113,125.45	HOPKINS, STANLEY	ASST SUPT
\$113,125.45	HUFFMAN, KAREN	ASST SUPERINTENDENT
\$113,125.45	CAIN, PAMELA	ASST ST SUPT
\$113,125.45	MARPLE, JOREA M	ASST SUPT
\$108,974.00	MANCHIN, MARK A	EXEC DIR
\$108,815.38	SNEED, DAVID	CHIEF ARCH SVCS
\$106,471.36	MARRA, JOHN R	PRINCIPAL
\$102,388.07	BARTH, JANICE	SPECIAL ASSIGNMENT
\$97,625.29	DESKINS, HEATHER	GENERAL COUNSEL
\$96,966.59	BALL, WILLIAM	PRINCIPAL
\$96,625.45	WARSING, FRANCES F	SUPT FOR IEP
\$95,625.37	DAVIS, DONNA	DEPUTY DIRECTOR
\$92,625.37	JORDAN, BETTY J	ADM ASST
\$91,972.00	HOSKINS, LISA	PRINCIPAL
\$91,533.30	HARMAN, ROWENA	PRINCIPAL
\$87,653.00	STEWART, GARRY R	DIR OF FINANCE
\$87,625.45	WILCOX, BILL	EXEC DIRECTOR
\$87,625.45	COURTS, AMELIA	EXEC DIR (PROJ)
\$87,625.45	PANETTA, JOSEPH	EXEC DIR
\$87,625.45	PURKEY, MELANIE D	EXECUTIVE DIRECTOR
\$87,625.45	SHEW, BENJAMIN II	EXEC DIR
\$87,625.45	WILLIAMS, BRENDA L	EXEC DIRECTOR
\$87,625.45	WALKER, NANCY	EXEC DIR
\$87,625.45	LAWRENCE, RICHARD	EXEC DIRECTOR
\$87,625.45	HEINLEIN, CHARLES	EXEC DIR
\$87,625.45	HARLESS, TERRY A	EXEC DIR
\$87,625.45	GRIMES, RONALD	GEN MGR
\$87,625.45	GOFF, RICHARD	EXEC DIR
\$87,625.45	ESTEL, NATHAN	EXECUTIVE DIRECTOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$87,625.45	ELSWICK, CALVIN WILLI	EXEC DIRECTOR
	\$87,625.45	COULSON, EARL E	EXEC DIR
	\$87,625.45	CORDEIRO, LIZA M	EXEC DIR
	\$87,625.45	BURDETTE, KEITH	HUMAN RES DIRECTOR
	\$87,625.45	BOYER, K. LYNN	EXEC DIR
	\$87,625.45	WILLIAMSON, CARLA	EXEC DIRECTOR
	\$87,625.45	BURGE-TETRICK, DONN	EXEC DIR
	\$87,528.00	BURKLE, JUDITH M	PRINCIPAL
	\$87,024.45	ABSTON, PAMELA A	PRINCIPAL
	\$85,119.85	GOODMAN, SHERRI D	ATTORNEY
	\$83,885.29	MARTIN, DARRIN	CAG LIAISON
	\$83,885.29	ALBIN, MARY	CAG LIAISON
	\$83,885.29	HEINLEIN, GLENNA	CAG LIAISON
	\$83,885.29	MACCORKLE, MARY	CAG LIAISON
	\$83,885.29	YOUELL, LISA A	PSYCHOMETRICIAN
	\$82,978.43	GARDNER, DANIEL B	PRINCIPAL
	\$81,325.46	KELLY, BARRY WAYNE	ASST DIR
	\$81,325.45	UY, PHILLIP A	ASST DIR
	\$81,325.45	JUDY, ELIZABETH	ASST DIR
	\$81,325.45	ALLEN, VICKI	ASST DIR
	\$81,325.45	MCQUAIN, SANDRA	ASSISTANT DIRECTOR
	\$81,325.45	MEADOWS, ANNE	ASSISTANT DIRECTOR
	\$81,325.45	GREEN, JACOB	ASST. DIRECTOR
	\$81,325.45	HARRINGTON, SALLIE H	ASST DIR
	\$81,325.45	BROWN, JAMES GLENN	ASST DIRECTOR
	\$81,325.45	DUNCAN, DARRELL D.	ASST DIRECTOR
	\$81,325.45	BEANE, MONICA	ASST DIR
	\$81,325.45	STANLEY, JANET	ASST DIR
	\$81,325.45	VEITH, PHYLLIS ANN	ASSISTANT DIRECTOR
	\$81,325.45	CHAPMAN, DON	AST DIR
	\$81,325.45	WHITE, LARRY	ASST. DIRECTOR/PSYCO
	\$81,325.45	WIGGINS, LORI	ASST DIRECTOR
	\$81,325.45	BOONE, KATHRYN L	ASST. DIRECTOR
	\$81,325.45	BURKE, MARTHA K	ASST DIRECTOR
	\$81,325.45	WOOD, MOLLIE B	ASST DIR
	\$81,082.26	BOONE, KAREN L.	LEAD TEACHER
	\$80,925.45	RHUDY, VAUGHN G	COORDINATOR
	\$80,441.51	KITTLE, ROBERT M	PRINCIPAL

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>EDUCATIONAL BROADCASTING AUTHORITY</i>			
	\$80,462.00	ACKER, WILLIAM H.	CULTURAL PRG MGR
<i>ENERGY DIVISION OF</i>			
	\$80,700.00	HERHOLDT, JOHN F	EXECUTIVE DIRECTOR
<i>ENGINEERS BOARD OF PROFESSIONAL</i>			
	\$95,217.00	ROSIER-TABOR, LESLE	EXECUTIVE DIRECTOR
<i>ENVIRONMENTAL PROTECTION</i>			
	\$95,000.00	HUFFMAN, RANDY C	CABINET SECRETARY
	\$87,840.00	MCCLUNG, LISA ANN	DEPUTY SECRETARY
	\$84,576.00	BENEDICT, JOHN A	ENV RESRC PRG ADM
	\$84,576.00	ELLISON, KENNETH W	ENV RESRC PRG ADM
	\$82,452.00	CLARKE, THOMAS L	ENV RESRC PRG ADM
	\$82,416.00	FRANKS, RAYMOND	GENERAL COUNSEL
	\$80,148.00	JOHNSON, JOHN M	ENGINEER CHIEF
	\$80,004.00	COBERLY, ERIC J	ENGINEER CHIEF
<i>GOVERNORS OFFICE</i>			
	\$150,000.00	MANCHIN, JOE III	GOVERNOR
	\$126,348.00	PUCCIO, LARRY J	COS/SR ADVSOR TO GOV
	\$96,012.00	WALKER, MARTHA Y	DIRECTOR OF GOHELP
	\$91,332.00	PITROLO, JAMES L. JR.	LEG LIASION/POL DIR
	\$81,744.00	DEEM, JONATHAN S	GENERAL COUNSEL
<i>HEALTH CARE AUTHORITY</i>			
	\$94,146.00	KAPINOS, MARIANNE K	GENERAL COUNSEL
	\$89,556.00	MILAM, SALLIE H	HIPPA CHIEF PRIV OFC
	\$82,032.00	FITZGERALD, HARRIETT	H&HR OFC DIR II
<i>HIGHWAYS DIVISION OF</i>			
	\$119,999.88	MATTOX, PAUL A JR	DOH COMMISSIONER
	\$96,936.00	BRALEY, J WILSON	HIGHWAY ENGINEER SE
	\$92,820.00	MURPHY, MARVIN G	STATE HIGHWAY ENGINE
	\$92,820.00	ALLEN, DARRELL WILLI	HIGHWAY ENGINEER CHI
	\$91,512.00	HALKIAS, ANTHONY G	DIRECTOR LEGAL DIVIS
	\$91,428.00	CLAYTON, GARY KIRK	HIGHWAY ENGINEER SE
	\$91,344.00	PHILLIPS, GREGORY	EXEC. ASST TO THE AG
	\$90,576.00	THORNE, JUSTIN LEE	HIGHWAY DISTRICT ENG
	\$89,820.00	COLE, STEVEN BLAINE	HIGHWAY ENGINEER CHI

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$89,328.00	SMITH, RONALD C JR	HIGHWAY ENGINEER
	\$89,328.00	SIKORA, DANIEL W	HIGHWAY ENGINEER
	\$89,244.00	MANER, DAVID L	HIGHWAY ENGINEER
	\$87,816.00	WHITE, W RICHARD	HIGHWAY ENGINEER
	\$87,504.00	WHIPP, ROBERT WILLIA	HIGHWAY DISTRICT ENG
	\$86,736.00	ELLIS, DANNY L	TRANSPORTATION BUS.
	\$86,100.00	BAILEY, GREGORY L	HIGHWAY ENGINEER SE
	\$85,956.00	TUCKWILLER, EUGENE	HIGHWAY ENGINEER
	\$85,680.00	LANHAM, GARY D	HIGHWAY ENGINEER
	\$85,596.00	AHMAD, DIRAR M	HIGHWAY ENGINEER
	\$85,548.00	MULLENS, HOWARD LE	ASSISTANT COMMISSION
	\$85,332.00	ROTEN, JAMES EMORY	HIGHWAY DISTRICT ENG
	\$85,056.00	MORAN, MICHAEL RAY	HIGHWAY DISTRICT ENG
	\$84,936.00	WOLFORD, CHARLES W	HIGHWAY ENGINEER
	\$84,828.00	LISS, FRANK C	HIGHWAY ENGINEER
	\$83,820.00	ADAMS, LLOYD P	HIGHWAY ENGINEER
	\$82,740.00	SHOOK, JAMES D	HIGHWAY ENGINEER
	\$82,668.00	EPPERLY, MICHAEL DA	HIGHWAY ENGINEER
	\$82,248.00	KELLEY, WILLIAM J	HIGHWAY ENGINEER
	\$82,224.00	BODNAR, DAVID PAUL	HIGHWAY ENGINEER
	\$82,044.00	CRAMER, CINDY L	HIGHWAY ENGINEER
	\$81,984.00	WILLIAMS, DONALD	HIGHWAY ENGINEER
	\$81,984.00	WILLIAMS, JEFFREY PA	HIGHWAY ENGINEER
	\$81,096.00	SLOAN, JAMES ROBERT	HIGHWAY ENGINEER
	\$80,820.00	SCOTT, DAVID E	HIGHWAY ENGINEER
	\$80,796.00	BOWYER, CARL JOSEP	HIGHWAY ENGINEER
	\$80,520.00	LATIF, ISMAIL S	HIGHWAY ENGINEER
	\$80,496.00	HIGHLAND, ROBERT W	HIGHWAY ENGINEER
	\$80,112.00	PENNINGTON, ROBERT	HIGHWAY ENGINEER CHI
	\$80,016.00	KIRK, TIMOTHY SHANE	HIGHWAY ENGINEER

INSURANCE COMMISSION

\$198,360.00	BECKER, JAMES BERNA	PHYSICIAN DIR
\$104,500.00	GRAY, JAMES D	BOARD/COMM MEMBER
\$104,500.00	STEVENS, WILLIAM	BOARD/COMM MEMBER
\$104,500.00	HEDRICK, RITA F	BOARD/COMM MEMBER
\$100,020.00	KISS, MELINDA A	ASST INS COMM, FIN
\$96,648.00	KENNY, WILLIAM E	DEP COMM, INSUR
\$92,500.00	CLINE, JANE L	AGENCY DIRECTOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$90,936.00	DRESCHER, ALAN M	DEP CHF ADM LAW JDGE
	\$88,560.00	RODAK, ANN C	DEP CHF ADM LAW JDGE
	\$86,328.00	BEANE, JOHN J	INFO SYS MGR III
	\$86,172.00	PICKENS, MARY J	GENERAL COUNSEL
	\$85,248.00	ROUSH, REBECCA	CHF ADM LAW JUDGE
	\$84,012.00	HASLEBACHER, HENRY	DEP CHF ADM LAW JDGE
<i>LICENSED PRACTICAL NURSES BOARD OF</i>			
	\$93,774.86	ANDERSON, LANETTE L	EXECUTIVE DIRECTOR
<i>LOTTERY COMMISSION</i>			
	\$92,808.00	MELTON, JOHN	ASSOC. GEN. COUNSEL
	\$92,500.00	MUSGRAVE, JOHN C	AGENCY DIRECTOR
	\$82,944.00	TONEY, JAMES M	LOTTERY DEP DIR
	\$81,048.00	ROSE, MARION A	LOTTERY DEP DIR
<i>MEDICINE WV BD OF</i>			
	\$88,500.00	KNITTLE, ROBERT C	H&HR OFC DIR I
	\$84,768.00	RODECKER, DEBORAH	GENERAL COUNSEL
<i>MINERS HEALTH SAFETY & TRAINING</i>			
	\$87,444.00	WOOTEN, RONALD L	AGENCY DIRECTOR
<i>NATURAL RESOURCES DIVISION OF</i>			
	\$82,020.00	KINCER, DENNIS MAIDE	ENGINEER
	\$81,636.00	PRICE, HARRY F	ADM SERV MGR IV
<i>OFFICE OF TAX APPEALS</i>			
	\$82,000.00	BISHOP, MICHELE DUN	CHF ADM LAW JUDGE
<i>PUBLIC SERVICE COMMISSION</i>			
	\$103,731.00	ELLIS, DAVID J	DIR QUAL ASSUR
	\$100,248.00	HITT, RICHARD E	GENERAL COUNSEL
	\$93,036.00	MARLAND, MELISSA	CHF ADM LAW JUDGE
	\$92,724.00	MELTON, EARL E	ENGINEER CHIEF
	\$90,000.00	ALBERT, MICHAEL A	PSC CHAIRMAN
	\$87,876.00	SHORT, CARYN C WATS	DIR LEGAL DIVISION
	\$85,000.00	STAATS, EDWARD	PSC COMMISSIONER
	\$85,000.00	MCKINNEY, JON W	PSC COMMISSIONER
	\$84,540.00	DAVIS, DIANE ANITA	PUB UTIL DEP DIR
	\$84,456.00	FLETCHER, MICHAEL L	PUB UTIL DEP DIR
	\$83,544.00	KOVARIK, DAVID M	PUB UTIL DIR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$83,154.00	HARRIS, BYRON L	PUB UTIL DIR
	\$81,708.00	SWANN, AMY L	PUB UTIL DIR
<i>RACING COMMISSION</i>			
	\$86,520.00	DIBBERN, DENNIS K.	VETERINARIAN
<i>REGISTERED NURSES BOARD OF</i>			
	\$117,300.00	RHODES, LAURA S	EXEC DIRECTOR
	\$90,900.00	HAYNES, CYNDY RUTH	DIR OF EDUCA PRACTIC
<i>REHABILITATION SERVICES</i>			
	\$169,152.00	LIM, RAYMOND A	PHYSICIAN DIR
	\$150,600.00	CLARK, HOLLY HOBACK	PHYSICIAN SPEC
	\$150,600.00	FRANYUTTI, FULVIO	PHYSICIAN SPEC
	\$150,600.00	OSBORNE, CYNTHIA (PHYSICIAN SPEC
	\$146,208.00	EGNOR, JAMES K II	PHYSICIAN SPEC
	\$126,828.00	GOMEZ, A RAFAEL	PHYSICIAN SPEC
<i>SCHOOLS FOR THE DEAF & THE BLIND</i>			
	\$96,625.71	SHANK, PATSY K	SUPERINTENDENT
	\$92,125.71	WILLARD, KRISTIN A	DIR FINANCE & DATA
	\$85,778.23	ALLEN, DAVID J	PRINCIPAL
	\$85,621.63	CORBIN, JOSEPH D	PRINCIPAL
<i>SEC OF HEALTH AND HUMAN SERVICES</i>			
	\$95,000.00	HARDY, PATSY	CABINET SECRETARY
<i>SEC OF MILITARY AFFAIRS AND PUBLIC SAFETY</i>			
	\$82,531.20	MORRIS, M CHRISTINA	DEPUTY SECRETARY
<i>SEC OF REVENUE</i>			
	\$95,000.00	HELTON, VIRGIL T	CABINET SECRETARY
	\$89,412.00	MANI, ERICA MARIE	DEPUTY SECRETARY
	\$84,720.00	MUCHOW, MARK	DEPUTY SECRETARY
<i>SECRETARY OF COMMERCE</i>			
	\$95,000.00	GOES, KELLEY	CABINET SECRETARY
<i>SECRETARY OF STATE</i>			
	\$95,000.00	TENNANT, NATALIE E	SEC OF STATE
<i>STATE BUDGET OFFICE</i>			
	\$97,416.00	MCKOWN, PAUL M	DIR STATE BUDGET OFF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>STATE POLICE</i>			
	\$85,000.00	PACK, TIMOTHY S	SUPERINTENDENT ST PL
<i>TAX DIVISION</i>			
	\$92,500.00	MORRIS, CHRISTOPHE	AGENCY COMMISSIONER
	\$83,616.00	MORTON, MARK	GENERAL COUNSEL
<i>TREASURERS OFFICE</i>			
	\$103,728.00	HILL, PAUL W	ASST STATE TREASURE
	\$103,632.00	STOUT, DIANA L	GENERAL COUNSEL
	\$95,000.00	PERDUE, JOHNNY D	STATE TREASURER
	\$93,936.00	PROBST, GLENDA	EXECUTIVE DIRECTOR
	\$89,844.00	BREWER, KARA K	CHIEF FINANCE OFFICE
	\$88,800.00	SHANHOLTZER, KARL V	SPECIAL PROJECTS
	\$87,564.00	LONG, SARAH H	DEPUTY TREASURER
	\$85,020.00	ELLISON, MATTHEW	DEPUTY TREASURER
	\$85,020.00	TAYLOR, BLAIR M	DEPUTY TREASURER
	\$85,008.00	SMITH, DENNIS D	DEPUTY TREASURER
	\$85,008.00	SORAH, NELSON A	DEPUTY TREASURER
	\$83,664.00	ATKINSON, CAROLYN	ASST GEN COUNSEL
<i>VETERAN'S AFFAIRS</i>			
	\$128,756.00	CRICKARD, KEVIN BRE	ADMINISTRATOR
<i>WATER DEVELOPMENT AUTHORITY</i>			
	\$82,400.00	JARRETT, CHRIS E.	AGENCY DIRECTOR
<i>WV CENTER FOR NURSING</i>			
	\$85,403.50	NAPIER, DUANE F	EXEC DIRECTOR
<i>WV COUNCIL FOR COMMUNITY & TECHNICAL COLLEGE ED</i>			
	\$134,000.00	SKIDMORE, JAMES L	CHAN/COMM & TECH COL
	\$110,000.00	HUNT, PATRICIA W	CHIEF ADMIN OFFICER
	\$100,099.82	D'ANTONI, KATHY	SP AST TO AST ST SUP
<i>WV DEPARTMENT OF EDUCATION & THE ARTS</i>			
	\$95,000.00	GOODWIN, KAY	CABINET SECRETARY
<i>WV DEVELOPMENT OFFICE</i>			
	\$93,936.00	JULIAN, MARK R	DEP EX DIR WVDO
	\$87,500.00	THOMPSON, MARY JO	DIR COMMUN DEV
	\$82,092.00	PHILLIPS, ROLLAND	ECONOMIC DEV REP SR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$81,588.00	SPENCE, STEPHEN	DIR INTERNATIONAL DEV
<i>WV ECONOMIC DEVELOPMENT AUTHORITY</i>			
	\$102,492.00	WARNER, DAVID A	DIR ECONOM DEV AUTH

HIGHER EDUCATION SALARIES GREATER THAN \$80,000

NOTE:

Salaries reflect actual payroll *prior* to any adjustments and/or redeposits. Salary and title information as provided by the State Budget Office's PIMS (Position Information Management System) data as of 12/22/09.

HIGHER EDUCATION SALARIES GREATER THAN 80,000

AGENCY	SALARY	NAME	TITLE
BLUE RIDGE C & T COLLEGE			
	\$137,724.00	CHECKOVICH, PETER G	PRESIDENT
	\$110,000.00	SHIPWAY, ANN M.	VP-ECON-WFRCE DEV
	\$105,600.00	PRICE, ANN R	VP-FINANCE
	\$97,500.00	HOLDER, TRUDIE L	VP HR & ADMIN SVCS
	\$95,832.00	PERRY, GEORGE E.	VP-ALLIED HLTH&NURS
	\$92,000.00	SEE, LESLIE C	VP-ENROLL MGMNT
	\$89,876.00	UNGER, BILLIE A	DEAN
	\$84,250.00	MILLER, RANDALL C	ASSOC VP-BUS&TECH
BLUEFIELD STATE COLLEGE			
	\$154,686.00	WALKER, ALBERT L.	PRESIDENT
	\$104,424.00	JOHNSON, SHELIA	VP-FINANCE ADM
	\$96,888.00	CARDWELL, JOHN C	VP ST AF & ENROLL MG
	\$94,128.00	BLANKS, FELICA B	EXEC DIR-TITLE III/A
	\$93,744.00	SMITH, DONALD H	PROVOST/VPAA
	\$88,848.00	COOK, THOMAS C	MGR-ADM COMPUTING
BRIDGEMONT COMMUNITY & TECHNICAL COLLEGE			
	\$128,000.00	HARRIS, BEVERLY J	PRESIDENT
	\$97,288.26	MALLORY, KRISTIN L	VICE PRESIDENT ACADE
	\$83,800.28	NUCKOLS, JACK W	INTER CHIEF ADV OFF
CONCORD UNIVERSITY			
	\$175,000.00	ALOIA, GREGORY F	PRESIDENT
	\$108,556.00	CANNON, JAMES L	VP OF BUS/FIN
	\$98,000.00	SMITH, JOHN DAVID	INT VP & ACAD DEAN
	\$96,943.00	ROSS, DIANNA	PROF-ACCOUNTING
	\$95,816.00	BOGGESE, KENDRA S	INTER ASSOC DN/PROF
	\$95,000.00	QUICK, PHILLIP GREGO	INTER VP/INSTIT ADVA
	\$94,908.00	TOWERS, GEORGE W	INT ASSOC DN/PROF
	\$87,616.00	O'BRIEN, WILLIAM A	DIR/BECKLEY CENTER
	\$83,000.00	FLANIGAN, MARJIE	I VP STU AFFRS/DIR
	\$81,124.00	LIPTAK, KATHRYN L	PROFESSOR
	\$81,003.00	SPENCER, JOHN R JR	DIR COMP CENTER

FAIRMONT STATE UNIVERSITY

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$197,520.00	KREPEL, THOMAS L	PRESIDENT
	\$133,920.00	ROSE, MARIA C	INT PROV/VP ACAD AFF
	\$126,264.00	PORTO, ENRICO	VP ADMIN & FISCAL AF
	\$115,008.00	HARVEY, RICHARD C	DEAN/PROFESSOR
	\$110,016.00	TAMM, DAVID A	VP & CIO
	\$109,800.00	BELMEAR, MICHAEL C	VP FOR STUDENT SERVI
	\$108,168.00	GILBERTI, ANTHONY F	DEAN/PROFESSOR
	\$106,440.00	DEMPSEY, VAN O III	DEAN/PROFESSOR
	\$106,176.00	PATTERSON, ANNE L (PROFESSOR
	\$102,000.00	SHIELDS, DEANNA J	DEAN/PROFESSOR
	\$96,696.00	BONI, MARY S	PROFESSOR
	\$92,952.00	HUMBERT, ROXANN A	ASSOCIATE PROFESSOR
	\$92,712.00	LACH, PETER	PROFESSOR
	\$90,336.00	HINTON, GREGORY T	PROFESSOR, SR. LEVEL
	\$90,240.00	LAVORATA, CHRISTINA	ASSOCIATE PROVOST
	\$86,760.00	HUTCHINS, THELMA J	ASSOCIATE PROFESSOR
	\$85,392.00	LEACH, E STEPHEN	ASST VP RSC
	\$85,152.00	BOCK, EDWARD E	ADM SYS SR SUP SPEC
	\$85,056.00	HENSLEY, SARAH L	ASST TO PRESIDENT
	\$83,448.00	FAZALARE, AMIE M	DIR GEAR UP
	\$83,400.00	TENNANT, R NEIL	SR APPLICATION SPEC
	\$82,824.00	MAGRO, ALBERT M	PROFESSOR SENIOR LEV
	\$82,584.00	WILKINS, PETER C	PROGRAM DIRECTOR
	\$82,416.00	PRYOR, KELLY L	DIR OF SOLUTIONS CTR
	\$82,128.00	CASELL, MACGORINE	PROFESSOR
	\$82,062.00	KHALIL, MOHAMAD A	PROFESSOR
	\$82,008.00	DECKER, JAMES B	ASST VP FAC/CAP PROJ
	\$81,288.00	BRANTMAYER, EVIE G	REGISTRAR
	\$80,880.00	MOROOSE, DONALD	PROFESSOR
	\$80,016.00	SHALA, STEPHEN A	DIR-NETWK SEC SERV
	\$80,004.00	ENGEBRETSON, TERES	ASSOCIATE PROFESSOR
	\$80,004.00	BLANKENSHIP, JOSEPH	ASSISTANT PROFESSOR

GLENVILLE STATE COLLEGE

\$156,408.00	BARR, PETER B	PRESIDENT
\$100,800.00	BUTLER, MARY KATHER	VP ACAD AFFRS
\$100,008.00	NICHOLSON, WILLIAM D	SR VP-EXT RELATIONS
\$92,160.00	HARDMAN, ROBERT O II	VP BUS & FINANCE
\$80,016.00	TOMAN, EDWARD T	DIR JASON/COORD HP

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>KANAWHA VALLEY C & T COLLEGE</i>			
	\$123,000.00	BADGLEY, JOSEPH L	PRESIDENT WVSCTC
	\$85,000.00	AKINKUOYE, NICHOLAS	VP ACADEMIC AFFAIRS
<i>MARSHALL C & T COLLEGE</i>			
	\$138,020.00	COTRONEO, KEITH J	PRESIDENT
	\$98,880.00	KARLET, HERBERT J	VP&CHIEF FINOFF
	\$82,600.00	BYRD, TERRI LEE	CHIEF INF OFF
<i>MARSHALL UNIVERSITY</i>			
	\$310,000.00	OLIASHIRAZI, ALI	PROF/CHAIR
	\$275,000.00	KOPP, STEPHEN JAMES	PRESIDENT
	\$235,000.00	HAMRICK, MICHAEL ALL	DR/ATHLETICS
	\$231,000.00	WEHNER, PAULETTE S	PRF/ASDNGRDMDED
	\$229,248.00	NILES, RICHARD M	PRF/CHMN/ACAODN
	\$226,600.00	JONES, DONALD ISAAC	HDMN'S BSKTBLCH
	\$205,707.00	RANKIN, GARY O	PROFESSOR/CHAIR
	\$200,000.00	NERHOOD, ROBERT C	SRASCDN/CLINAFF
	\$193,600.00	DENNING, DAVID A	PROFESSOR/CHAIR
	\$183,646.00	FENGER, TERRY W	PROFESSOR/CHAIR
	\$183,000.00	ORMISTON, GAYLE L	SRVP/PROVOST
	\$180,000.00	WALDEN, JOHN BEAUM	PROFESSOR
	\$180,000.00	YINGLING, KEVIN WESL	ASSOC PRF/CHAIR
	\$175,000.00	HOLLIDAY, JOHN	HEAD FTBL COACH
	\$169,950.00	MINTER, RICHARD D	ASST FTBL COACH
	\$169,950.00	SHANNON, JOHN F	ASST FTBL COACH
	\$166,658.00	GIANGARRA, CHARLES	PROFESSOR
	\$163,360.00	PETRANY, STEPHEN	PROFESSOR
	\$160,600.00	JANUSZKIEWICZ, SAMU	ASSOC PRF/CHAIR
	\$160,000.00	KIM, CHONG W	DEAN/LCOB
	\$157,556.00	SNYDER, MARK EDWAR	HEAD FTBL COACH
	\$154,000.00	GRESS, TODD WILLIAM	AOPRF/ATDNCLIRS
	\$149,800.00	MAHER, JOHN MICHAEL	VP/RESEARCH
	\$149,500.00	LOCKRIDGE, ANITA LOU	SRVP/FIN & ADMN
	\$147,500.00	WERTHAMMER, JOSEP	PROFESSOR/CHAIR
	\$147,300.00	JUDE, DAVID C	PROFESSOR
	\$147,100.00	SHAVER, WARREN M	PROFESSOR
	\$144,250.00	PRIMERANO, DONALD A	PROFESSOR
	\$143,167.00	YU, HONGWEI	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$142,850.00	RATCLIFF, JR., GILBERT	PROFESSOR
	\$142,806.00	COTTRILL, F. LAYTON J	SRVPEXAFF/GENCN
	\$142,800.00	DULIN, BETSY E	DEAN/CITE
	\$142,359.00	SIKULA, SR., ANDREW	PROF/ASSOC DN
	\$141,750.00	MCGUFFIN, AARON MIC	SR AODN/AO PROF
	\$140,600.00	SANTANAM, NALINI	PROFESSOR
	\$140,000.00	FOX, JAN I	SRVP/IT-CIO
	\$140,000.00	MCKOWN, CHARLES	VP/DEAN SOM
	\$139,720.00	TEMPLETON, ROSALYN	EXEC DEAN/COE
	\$135,000.00	PITTENGER, DAVID J	DEAN/COLA
	\$135,000.00	SAVORY, THOMAS K	ASSIST PROF
	\$135,000.00	SPANGLER, PHILLIP RIC	ASST PROF
	\$135,000.00	SOMERVILLE, CHARLES	DEAN/COS
	\$131,850.00	WALDECK, JAMES M	ASSOC PROF
	\$130,690.00	STUDENY, MARK A	PROFESSOR/CHAIR
	\$129,900.00	BEAVER, BONNIE L	PROFESSOR
	\$128,600.00	ELITSUR, YORAM	PROFESSOR
	\$128,600.00	HEYDARIAN, MAHMOOD	PROFESSOR
	\$127,000.00	WALLACE, WILLIAM CH	ASST PROF
	\$127,000.00	EL HAMDANI, MEHIAR O	ASST PROF
	\$126,974.00	KENT, CALVIN A	VP/TEC COMMERCL
	\$125,000.00	NUSAIR, AHMAD R	ASST PROF
	\$123,718.00	MCCUMBEE, WILLIAM D	PROFESSOR
	\$121,268.00	PRICE, J ELMER M	PROFESSOR
	\$120,000.00	OLEY, GRETCHEN	INTERIM DEAN
	\$118,803.00	MILLER, ARNOLD R	AST VP/INF TECH
	\$118,221.00	VAN HORN, DONALD L	DEAN/COFA
	\$116,798.00	REICHENBECHER, VER	PROF/DRGRADPRGM
	\$115,475.00	PINO, EDUARDO	ASSOC PROF
	\$115,241.00	TAYLOR, ALLEN R	CHIEF TECH OFF
	\$115,000.00	SPINDEL, DONNA J	DEAN/GRAD COLL
	\$115,000.00	PAULEY, RUDY DALE	AOVP/OTR&CTGSTD
	\$114,100.00	CHAFFIN, JR, DAVID G	PROFESSOR
	\$112,867.00	BEGLEY, RICHARD D	DR/RES&AODR/OPR
	\$112,637.00	WEST, LANCE A	VP/DEVELOPMENT
	\$112,603.00	HARDMAN, WANDA ELA	ASSOC PROF
	\$112,546.00	CRESPO, RICHARD D	PROFESSOR
	\$112,000.00	SHORA, WASEEM	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$111,688.00	ELMORE, HAROLD W	ASSOC DEAN/COS
	\$111,500.00	NEITCH, SHIRLEY M	PROFESSOR
	\$110,728.00	VALENTOVIC, MONICA	PROFESSOR
	\$110,200.00	O'HANLON, KATHLEEN	PROFESSOR
	\$110,000.00	SHAH, DARSHANA T	ASSOC DEAN/PROF
	\$109,592.00	SMITH, JEAN EDWARD	PROFESSOR
	\$109,500.00	SCHNEIDER, JAMES J	SRA0DN/FIN&ADMN
	\$109,163.00	BERK,MITCHELL	PROFESSOR
	\$108,700.00	CHILDRESS, RONALD B	PROFESSOR
	\$108,558.00	MANGIARUA, ELSA I	PROFESSOR
	\$107,829.00	ANDERSON, DENNIS ME	DIST PROF
	\$107,575.00	KIM, JUNG HAN	ASSOC PROF
	\$107,419.00	HENSLEY, FRANCES S	ASSOCVP/ACAD AF
	\$107,350.00	KHANNA, RAJ	ASSOC PROF
	\$107,098.00	GUDIVADA, VENKAT	PROFESSOR
	\$107,004.00	CUMMINGS, MICHAEL B	ASST FTBL COACH
	\$106,724.00	CHADWICK, ROYCE LY	HDWMN'S BKBL CH
	\$106,606.00	GRUETTER, CARL A	PROFESSOR
	\$106,606.00	MOORE, MICHAEL R	PROFESSOR
	\$105,643.00	SHAO, DALE HILTON	PROFESSOR
	\$105,455.00	ZILL, SASHA	PROFESSOR
	\$104,254.00	OBERSTE-VORTH, RALP	PROF/DIV HEAD
	\$103,876.00	SHAO, LAWRENCE	PROFESSOR
	\$103,167.00	COHENFORD, MENASHI	PROFESSOR
	\$103,100.00	MCCANN, KEVIN SCOTT	ASSOC PROF
	\$103,000.00	FINNEY, DAVID S	ASC HD BSKBL CH
	\$103,000.00	BISSETT, WILLIAM DANI	SRVPCOMM-CF/STF
	\$102,996.00	BROZIK, DALLAS E	PROFESSOR
	\$102,800.00	LEWIS, JAMES M	PROFESSOR
	\$102,224.00	JACKMAN, SUSAN H	PROFESSOR
	\$102,114.00	RUTSOHN, PHIL	PROFESSOR
	\$102,059.00	OAKLEY, GERARD J	PROFESSOR
	\$101,566.00	DENNISON, III, CORLEY	DEAN/PROFESSOR
	\$101,383.00	WATKINS, PENNY	DIR,ARTISTS SER
	\$101,200.00	ZHANG, SHAORONG	ASSOC PROF
	\$101,020.00	MAHESHWARI, SUNEEL	PROFESSOR
	\$100,829.00	PERRY, SIMON D	PROFESSOR
	\$100,232.00	CLAUDIO, PIER PAOLO	ASSOC PROF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$100,200.00	HENDRICKS, GREGORY	ASST PROF
	\$100,161.00	GALE, MARK	ASTATHDR/FBLOPR
	\$100,010.00	MAYNARD, ARTHUR ST	ASSOCIATE DEAN
	\$100,000.00	TODD, MARY L	DEAN/HONORS COL
	\$100,000.00	EAGLE, TERESA ROBER	PROF/DEAN-GSEPD
	\$99,999.00	BROOKS, MONICA GAR	ASTVP/IT-ONLNLN
	\$99,679.00	SAUNDERS, GARY J	PROFESSOR
	\$99,586.00	BROWN, BOB S	PROFESSOR
	\$98,912.00	ADKINS, MICHAEL RAY	DR/IT INFRASTRU
	\$98,912.00	CUTLER, JON BRYAN	CHFINF SECURROFF
	\$98,626.00	BURDETTE, WILLIAM P	ATTOPRES/EXTLIA
	\$98,200.00	PORTER, DAVID L	PROFESSOR/CHAIR
	\$98,073.00	STATON, PAMELA J	ASSOC PROF
	\$97,200.00	SHUFF, CHARLES E	ASST PROF
	\$97,000.00	LAHIRY, SUBRAT K	PROFESSOR
	\$96,920.00	MCCORMICK, CHARLES	ASSOC PROF
	\$96,794.00	WANG, WEISHEN	PROFESSOR
	\$96,750.00	FRANKS, ADAM MICHAEL	ASSOC PROF
	\$96,505.00	MCCORMICK, RICHARD	PROFESSOR
	\$96,500.00	CLARKE, SHARI J	VP/MULTICUL AFF
	\$96,000.00	WOLFER, REBECCA S	ASSOC PROF
	\$96,000.00	TANKERSLEY, ZACHAR	ASST PROF
	\$95,556.00	MCINERNEY, MARJORIE	PROFESSOR
	\$95,524.00	BECKER-COTTRILL, BA	DR/AUTISMTRNCTR
	\$95,263.00	TOMBLIN, MICHAEL SHA	ASSOC PROF
	\$95,100.00	NAIR, DILIP	ASSOC PROF
	\$95,068.00	MADER, DEANNA R D	PROFESSOR
	\$95,000.00	HILL, JANE B	PROFESSOR/CHAIR
	\$95,000.00	FELLO, ROBERT M	ASST FTBL COACH
	\$94,614.00	TATE, UDAY S	PROFESSOR
	\$94,450.00	ARCHAMBAULT, JEFFR	ASSOC PROF
	\$93,877.00	ARCHAMBAULT, MARIE	ASSOC PROF
	\$93,777.00	SZWILSKI, ANTHONY B	PROF/DR CEGAS
	\$93,300.00	PATTON, ROSS M	PROFESSOR
	\$93,234.00	AKKIHAI, RAMCHANDR	PROFESSOR
	\$93,165.00	CASTELLANI, MICHAEL	PROFESSOR
	\$93,088.00	PIERSON, WILLIAM E	PROFESSOR
	\$93,000.00	BIALK, KATHY	DR,FINANCIALAID

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$93,000.00	PERRY, JOSEPH RAYM	DR/INFRSCCUSSRV
	\$92,854.00	ADKINS, ROGER L.	PROFESSOR
	\$92,835.00	LOCKRIDGE, THEOPHO	ASST PROF
	\$92,788.00	KARL, KATHERINE	PROFESSOR
	\$92,700.00	HENSLEY, STEPHEN W	DEAN,STUDENT AF
	\$92,618.00	MAYNARD, BRENT H	DR/ENTRPRS APPL
	\$92,000.00	HEUTON, MARY ELLEN	CONTROLLER
	\$91,927.00	STIVASON, CHARLES T	ASSOC PROF
	\$91,900.00	BRAUN, CHARLES K.	PROFESSOR
	\$91,688.00	EMMETT, DENNIS C	PROFESSOR
	\$91,652.00	LARSEN, ELSON R	PROFESSOR
	\$91,601.00	WINFREE, KEMP W	VP/SO CHARLES
	\$91,200.00	PINO, ISABEL M	ASSOC PROF
	\$91,089.00	MADER, FREDERICK H	PROFESSOR
	\$91,000.00	MCCARTHY, MICHAEL J	AST DN/INF TECH
	\$90,800.00	DIAL, LARRY D	ASSOC PROF
	\$90,000.00	YAQUB, ABID	ASST PROF
	\$90,000.00	CASSITY, MICHAEL L	ASST FB COACH
	\$90,000.00	VEITIA, MARIE C	PROF/ASSOC DEAN
	\$90,000.00	GILKERSON, CHRISTINE	ASST PROF
	\$90,000.00	LEE, DOOHEE	ASSOC PROF
	\$89,571.00	CASSIDY, CHRISTOPHE	ASSOC PROF
	\$89,570.00	PRICE, JEAN E	ASSOC PROF
	\$89,440.00	JOHNSON, TAMMY R	DR/ADMISSIONS
	\$89,102.00	WEIBLE, RICKY J	ASSOC PROF
	\$89,100.00	EDWARDS, BENJAMIN	ASST PROF
	\$89,002.00	AGESA, JACQUELINE	ASSOC PROF
	\$89,000.00	HARRISON, CURTIS W	ASST PROF
	\$88,895.00	HADDOX, THEODORE P	ASSOC PROF
	\$88,634.00	ALEXANDER, ELIZABET	ASSOC PROF
	\$88,542.00	ANDERSON, LORRAINE	PROFESSOR
	\$88,418.00	OBERLY, RALPH E	PROFESSOR
	\$88,080.00	SUBEDI, DEEPAK	ASSOC PROF
	\$87,788.00	MCKINNEY, GERALD	ASST PROF
	\$87,496.00	RUBIN, GERALD E	PROFESSOR
	\$87,300.00	DAWLEY, BRENDA L	ASSOC PROF
	\$87,070.00	BABB,DANIEL P	PROFESSOR
	\$86,100.00	CONAWAY, KEVIN J	ASSOC PROF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$85,675.00	KELLY, PATRICIA J	PROFESSOR
	\$85,663.00	OLMOSK, KURT F	ASSOC PROF
	\$85,640.00	SMITH II, HARLAN M	PROFESSOR
	\$85,299.00	HANKINS, THOMAS D	PROFESSOR
	\$85,000.00	TRIA TIRONA, MARIA R	PROFESSOR
	\$84,594.00	RICHARDSON, LAURA L	ASSOC PROF
	\$84,586.00	CLEMENTS, CHARLES	PROFESSOR
	\$84,342.00	GROVER, LAWRENCE M	ASSOC PROF
	\$83,977.00	BURKE, LISA GAIL	ASST PROF
	\$83,838.00	BINDER, FRANKLIN	PROFESSOR
	\$83,478.00	LANDRY, DENISE	PROFESSOR
	\$83,218.00	CARLTON, MATTHEW W	PROFESSOR
	\$83,200.00	PARKER, JR., JOHN A	ASST PROF
	\$83,145.00	MCCLURE, REX EVANS	ASST PROF
	\$82,956.00	PAULEY, THOMAS KYLE	PROFESSOR
	\$82,926.00	EVANS, DAN K	PROFESSOR
	\$82,834.00	KIRTLEY, KAREN E	ASST VP/ADMIN
	\$82,751.00	O'KEEFE, STEPHEN L	PROFESSOR
	\$82,713.00	JOY, JAMES E	PROFESSOR
	\$82,452.00	SANDERSON, DEWEY	PROFESSOR
	\$82,438.00	DASGUPTA, PIYALI	ASST PROF
	\$82,000.00	WALKER, ROBERT A	DR/FIN INF TECH
	\$82,000.00	MCGUFFEY, MICHAEL J	SPECATPRES/DRIR
	\$81,618.00	CHAUDRI, M. JAMIL	PROFESSOR
	\$81,500.00	HAYES, KENT A	DR/CLN&ADM CMPT
	\$80,937.00	CHAFFIN, PERRY N	DR/AUDITS
	\$80,583.00	AGESA, RICHARD U	PROFESSOR
	\$80,263.00	CASTLEBERRY, DAVID	ASSOC DEAN/PROF
	\$80,143.00	ORSINI, NICOLA	PROFESSOR
	\$80,100.00	CHI, JUNWOOK	TRANSPORT ECON

NETWORK FOR EDUCATIONAL TELECOMPUTING WV

\$114,860.00	BLOSSER, HENRY L	DIRECTOR
\$98,925.00	JUSTICE, JAMES E	ASSOC DIR
\$86,071.00	HADDIX, ROBERTA CAR	ASST DIR/ADM
\$81,823.00	LYNCH, RICHARD E	MGR/WVNET
\$80,618.00	LYNCH, BONNIE B	MGR/WVNET
\$80,494.00	DAUGHERTY, ALLEN L	MGR/WVNET

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>NEW RIVER COMMUNITY & TECHNICAL COLLEGE</i>			
	\$138,240.00	SPRING, TED D	PRESIDENT
	\$99,696.00	FAULK, HARRY R	EXEC VP/CHF ACD OFCR
	\$90,888.00	LOOPE, WILLIAM	VP/INSTIT ADV/WKFRC
	\$87,504.00	BENSON, STEPHEN M	VP FIN & ADMIN
	\$85,008.00	BARNHILL, LARRY	VP FINANCE & ADMIN
<i>OSTEOPATHIC MEDICINE SCHOOL OF</i>			
	\$271,800.00	ADELMAN, MICHAEL D.	VP FOR ACAD AFF
	\$254,000.00	RAFES, RICHARD	PRESIDENT
	\$212,136.00	PENCE, LORENZO L	ASSOC DEAN-GME
	\$182,112.00	NAZAR, ANDREA M	PROF/MED DIR FOR CCE
	\$175,008.00	KNEPP, GARY	SWC REG ASST DN/GERI
	\$172,032.00	LEECH, DAVID H	PROF
	\$166,800.00	BOXWELL, GEORGE F	PROF
	\$160,008.00	WARE, LARRY J	VP FOR FINANCE & ADM
	\$160,008.00	LEONARD, TIMOTHY O	ASSOCIATE PROFESSOR
	\$158,064.00	MODRZAKOWSKI, MALC	ASSOC DN-PBL
	\$157,824.00	BOISVERT, CRAIG	CHR/PROF
	\$155,016.00	DAVISON, BRENT E.	VP INSTITUTIONAL ADV
	\$150,000.00	FEINBERG, GAIL	SWC-REG ASST DN-HUNT
	\$150,000.00	HAYES, CATHERINE E O	SWC-REG ASST DN-PKG
	\$150,000.00	WOOD, RALPH	SWC-REG AST DN-WHEEL
	\$150,000.00	GUM, ROBERT M	SWC-REG ASST DEAN
	\$150,000.00	FOSTER, ROBERT	ASSOC DN-PREDOC CLI
	\$150,000.00	RUBIN, ARTHUR B	SWC-REG ASST DN-CHAR
	\$148,680.00	NEMITZ, JAMES	ASSOC DEAN/PROF
	\$142,584.00	COMEAX, ZACHARY	PROFESSOR
	\$142,344.00	ESSIG-BEATTY, DAVID	PROFESSOR
	\$142,056.00	STEELE, THOMAS	CLIN PROF
	\$140,016.00	RICHARDS, BRIAN G	ASSOC PROF
	\$137,520.00	STEELE, KAREN	ASSOC DN-OSTEO MED E
	\$126,456.00	SCHULER, STEPHANIE	ASST DN-PRE-DOC CLIN
	\$125,112.00	BAKER, HELEN	COOR-SPEC PROJECTS
	\$123,144.00	BYRD, LORRAINE	ASST PROF
	\$120,000.00	BUTLER, DAVID R	ASST PROFESSOR
	\$120,000.00	MARTIN, KATHLEEN J	ASST PROFESSOR
	\$120,000.00	RYAN, PATRICK	ASST PROF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$119,712.00	SWARM, GAIL M.	ASSOC PRO/CL DIR-PBL
	\$119,160.00	SMALL, DENNIS M	ASSOC PROF
	\$118,032.00	HAMRA, MARY	PROFESSOR/CHAIR
	\$118,008.00	KRIBS, JAMES	ASSIST PROF/CHAIR
	\$116,640.00	LEMLEY, WILLIAM	PROF
	\$112,008.00	MCCLEARY, THOMAS G.	ASSISTANT PROFESSOR
	\$111,360.00	HASSEN, ARNOLD	DIR-MED INFOR/PROF
	\$108,192.00	SOPER, ELAINE	ASSOC DEAN ASSMT&ED
	\$107,112.00	JOHNSON, RACHEL L	ASST PROF
	\$106,032.00	LOVETT, GRETCHEN D	ASSOC PROF
	\$106,008.00	DESBROW, SANDRA M	LEGAL COUNSEL
	\$105,168.00	FISK, ROBERT	PROF
	\$104,808.00	BROWN, DAVID	PROF/DIR OF PURR
	\$102,000.00	WAHL, JEANNE	ASSIST PROF
	\$102,000.00	LI, TO SHAN	ASSIST PROFESSOR
	\$102,000.00	GARLITZ, JOHN	ASST PROF
	\$101,544.00	SCHRIEFER, JOHN A	PROF
	\$100,008.00	DEJEAN, JACQUELINE S	ASSOC VP GRANTS&RES
	\$98,016.00	GREEN, NANCY L.	ASST VP MARKET & COM
	\$95,520.00	MCKEON, MARGARET J	ASST VP/STU DEVELOP
	\$94,848.00	SHIRES, WILLIAM E	EXEC DIR/ASST DN GME
	\$91,848.00	BLUE, WILLIAM T	PROFESSOR
	\$88,080.00	WESTERIK, JUDITH	PROF
	\$83,760.00	MALONEY, JUDITH A	ASSOC PROF
	\$82,008.00	RANSOM, KIMBERLY D.	DIR OF DATABASE SERV
	\$80,328.00	BRIDGES, EDWARD G	ASSOC PROF/DIR PROF

PIERPONT C & T COLLEGE

\$132,648.00	MONTGOMERY, BLAIR	PRESIDENT COMMUNITY
\$106,800.00	BRADLEY, DALE R	VP FIN & OFF-CAM EDU
\$98,352.00	BACZA, GERALD L	PROFESSOR SR RANK
\$93,648.00	STOSE, THOMAS A	PROFESSOR/DIR NAEC
\$88,896.00	NEWCOME, BETH THOR	PROFESSOR SR RANK
\$88,728.00	MCCORMICK, RICHARD	VP OF ADMINISTRATION
\$82,632.00	ROMESBURG, ROSEMA	PROFESSOR

SHEPHERD UNIVERSITY

\$192,400.00	SHIPLEY, SUZANNE	PRESIDENT
\$125,000.00	HELLDOBLER, RICHARD	VP ACADEMIC AFFAIRS

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$110,251.00	DUNN, LINDA S	DIR-ADV RESEARCH
	\$110,000.00	MELBY, DIANE E	VP FOR ADVANCEMENT
	\$106,471.00	MAGEE, EDWARD	VP OF ADMIN AND FINC
	\$102,074.00	KIPETZ, SHARON L	VP STUDENT AFFAIRS
	\$100,267.01	PERDUE, K ALAN	COLLEGE COUNSEL
	\$97,255.00	DEWALT, MARIE	DIR HUMAN RESRC
	\$96,954.00	BENEDICT, LORENZO	DEAN
	\$93,500.00	SPIKER, ROBERT W	DIR OF IT SERVICES
	\$92,641.00	SHERIDAN, JOHN B.	DEAN LIB & INF SCH
	\$92,500.00	NOLAN, COLLEEN JO	DEAN
	\$92,290.00	HICKS, VIRGINIA L	DEAN-SCH EDU/PROF
	\$92,000.00	PORTER, RUSSELL	DEAN-G/STUD-C/EDU
	\$91,500.00	HERENDEEN, EDWARD	PROFESSOR
	\$90,000.00	LEGREID, ANN M	DEAN
	\$90,000.00	MAILEY, SHARON K.	DEPT CHAIR-PROF
	\$88,961.86	SCRANGE, KIMBERLY C	VP-ENROLLMENT MGT
	\$88,342.62	MCCOY, D MARK	PROFESSOR
	\$85,656.23	STERN, MARK	PROFESSOR

SOUTHERN WV COMMUNITY & TECH COLLEGE

\$147,165.00	TOMBLIN, JOANNE	PRESIDENT
\$105,248.00	DEMPSEY, MERLE	EXEC VP
\$93,963.00	BAISDEN, CARL E JR.	DIR MINE TRG & ENGY
\$85,721.00	LITTERAL, SAMUEL M	CHIEF FIN OFFICER
\$80,389.00	SMITH-COX, CATHY L	VP ACADMIC AFFAIRS

WEST LIBERTY UNIVERSITY

\$152,440.00	CAPEHART, ROBIN	PRESIDENT
\$145,000.00	WENZEL, LOREN	DN-COLLEGE BUSINESS
\$132,500.00	BEDASHI, ALLAN M	PRG DIR/PHYS ASST PR
\$110,837.53	MCCULLOUGH, JOHN P	EX VP/CAO/PROVOST
\$98,000.00	WRIGHT, JOHN E III	EXEC VP AND CFO
\$95,933.91	DAVIS, JOHN L	EX VP & GEN COUNSEL
\$95,000.00	BLOWERS, DAVID A.	CLIN COORD/PHY ASST
\$93,874.82	LUKICH, DONNA AULD	VICE PROVOST
\$92,500.00	KREISBERG, ROBERT	DEAN SCHL OF SCIENCE
\$90,000.00	MICHAUD, THOMAS A	DN-SCH PROF STUDIES
\$90,000.00	CAMDEN, KEELY O	DEAN COLLEGE OF EDU
\$90,000.00	BARONAK, WILLIAM	INT DN-LIBERAL ARTS

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$86,534.32	HENRY, PATRICK J	CHIEF OF OPERATIONS
	\$85,988.54	WATSON, JAMES W	ATH DIRECTOR
	\$80,606.91	COOK, SCOTT A	DN-STU REG&DN-FN AID

WEST VIRGINIA STATE UNIVERSITY

\$166,244.00	CARTER, HAZO W JR.	PRESIDENT
\$113,300.00	BYERS, R CHARLES	VP ACADEMIC AFFAIRS
\$94,452.12	WHYTE, CASSANDRA	VP ADMIN. SERVICES
\$93,519.18	PARKER, ROBERT F	VP FINANCE
\$92,187.82	CASTO, STEVEN	VP STUD AFFAIRS
\$91,773.00	EPPS, GREGORY D	EXEC ASST TO PRES
\$88,580.00	WOHL, DAVID	DEAN/COLLEGE A&H
\$86,520.00	HARPER, KATHERINE	DEAN/COLLEGE NS&M
\$85,000.00	FULLER, JOHN	INTER VP PL & ADV
\$84,274.60	SHAFFER, PATRICIA	SPEC ASST FIN & ADV
\$80,340.00	MITIKU, ABAINESH	DEAN/COLLEGE BA&SS

WEST VIRGINIA UNIVERSITY

\$450,000.00	CLEMENTS, JAMES PAT	PRESIDENT
\$314,737.50	BUTCHER, FRED R	INTERIM VICE PRESIDE
\$295,267.50	CASTEEL, JEFFREY A	ASSISTANT COACH
\$250,000.00	HUGGINS, ROBERT ED	HEAD COACH
\$241,582.50	MULLEN, JEFFREY MIC	ASSISTANT COACH
\$241,582.50	JOHNSON, DAVID A	ASSISTANT COACH
\$241,349.04	PALMER, JAN ELWIN	DIRECTOR MEDICAL HEA
\$240,354.21	MCCONNELL, JOYCE E	DEAN
\$238,500.00	PASTILONG, EDWARD	DIRECTOR
\$235,623.47	CHASE, PATRICIA ANNE	DEAN
\$235,000.00	WIMSATT, JEFFREY HO	DIRECTOR OFFICE LAB
\$234,300.00	MARTIN, ELIZABETH J	INTERIM PROVOST & VI
\$230,000.00	O'DONNELL, JAMES MIC	PROFESSOR
\$230,000.00	MINNEAR, FRED L	ASSISTANT DEAN
\$230,000.00	KHAN, MOHAMMED REH	ASSOCIATE PROVOST IN
\$230,000.00	SCHALLER, MICHAEL D	CHAIRPERSON
\$230,000.00	MUSTAFA, SYED JAMAL	PROFESSOR
\$225,000.00	HOLLIDAY, JOHN O	ASSISTANT COACH
\$224,000.00	GIBSON, LAURA F	ASSOCIATE DIRECTOR
\$221,867.00	LANG, GERALD E	PROFESSOR
\$220,420.00	DEY, RICHARD D	CHAIRPERSON

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$218,928.00	CILENTO, EUGENE V	DEAN
	\$217,811.00	BARNETT, JOHN B	CHAIRPERSON
	\$215,809.00	GOODMAN, ROBERT L	CHAIRPERSON
	\$214,992.00	VESELICKY, LOUISE M	INTERIM DEAN
	\$214,740.00	DUNLAP, STEPHEN KYL	ASSISTANT COACH
	\$214,740.00	LOCKWOOD, DAVID PHI	ASSISTANT COACH
	\$214,740.00	KIRELAWICH, WILLIAM	ASSISTANT COACH
	\$213,558.93	NARSAVAGE, GEORGIA	DEAN
	\$212,708.50	MANDICH, MARY BETH	CHAIRPERSON
	\$211,052.63	WEESE, NARVEL G JR	VICE PRESIDENT ADMIN
	\$205,499.41	VANIN, JOHN R	PHYSICIAN
	\$200,000.00	TRUMBULL, WILLIAM N	INTERIM DEAN
	\$200,000.00	DEAN, RUSSELL K	ASSOCIATE PROVOST
	\$197,616.00	PETERSON, CURT MOR	VICE PRESIDENT RESEA
	\$196,332.85	KALEND, ANDRE M	PROFESSOR SOM
	\$192,330.00	HACKNEY, CAMERON R	DEAN
	\$192,286.77	ALWAY, STEPHEN E	CHAIRPERSON
	\$191,258.00	ALMASY, RUDOLPH	INTERIM DEAN
	\$190,000.00	RUPPERT, JOHN M	PROFESSOR
	\$190,000.00	COLEND, CHRISTOPH	CHANCELLOR
	\$189,900.00	DURBIN, DANIEL A	SENIOR ASSOCIATE VIC
	\$189,116.11	SPIROU, GEORGE A	PROFESSOR
	\$187,897.50	SCOTT, DIANA F	PROFESSOR
	\$185,118.61	GRAY, KENNETH DARN	VICE PRESIDENT STUDE
	\$184,748.19	WOERNER, BRIAN D	CHAIRPERSON
	\$184,680.00	GUPTA, RAKESH K	CHAIRPERSON
	\$184,436.13	WEAVER, BRYAN D	PROFESSOR
	\$182,500.00	SCHWINGHAMMER, TE	CHAIRPERSON
	\$182,418.47	MARTIN, CHRISTINE	VICE PRESIDENT
	\$181,553.12	CROUT, RICHARD J	ASSOCIATE DEAN
	\$181,532.49	PHILLIPS, MARGARET R	VICE PRESIDENT
	\$181,410.68	RAYLMAN, RAYMOND R	PROFESSOR
	\$180,726.20	GAUTAM, MRIDUL	INTERIM ASSOCIATE VI
	\$180,618.36	DEBIASE, CHRISTINA B	ASSOCIATE DEAN
	\$180,000.00	HOPKINS, DEE	DEAN
	\$177,600.00	SHARMA, RADHEY S	CHAIRPERSON
	\$176,190.27	ROCKETT, IAN RICHA	PROFESSOR
	\$176,050.00	MADHAVAN, SUNDARES	CHAIRPERSON

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$175,170.00	WILSON, CECIL B	ASSOCIATE PROVOST AC
	\$174,103.00	HARRISON, LARRY D	ASSOCIATE COACH
	\$173,723.89	HORN BROOK, R	INTERIM ASSOCIATE DE
	\$173,349.54	RILEY, WILLIAM B JR	DIRECTOR
	\$173,331.30	MCDIARMID, MARJORIE	ASSOCIATE DEAN
	\$172,449.28	BRANDT, MARY ROBER	INTERIM VICE PRESIDE
	\$172,400.00	MATSUMOTO, RAE REIK	ASSOCIATE DEAN
	\$171,377.17	HELSLEY, JAMES D	PHYSICIAN
	\$171,142.36	JUCKETT, GREGORY	PHYSICIAN
	\$171,013.00	VERNON, MICHAEL WAL	CHAIRPERSON
	\$171,000.00	O'BRIEN, FRANCES LOR	DEAN
	\$170,737.72	MYERS, WARREN R	ASSOCIATE DEAN
	\$170,080.00	FRISCH, STEVEN MILES	PROFESSOR
	\$170,000.00	BLUMENTHAL, MICHAEL	VISITING PROFESSOR
	\$168,919.26	NGAN, PETER W	PROFESSOR
	\$167,210.31	WITT, TOM S	ASSOCIATE DEAN
	\$166,470.00	MILLER, DAVID E.	ASSOCIATE PROVOST EX
	\$166,066.00	BROOKS, DANA D	DEAN
	\$165,761.00	ODELL, KERRY S	CAMPUS PROVOST
	\$165,441.66	HARDESTY, DAVID C JR	PROFESSOR
	\$165,000.00	BETO, ROBERT J	DEPARTMENT SECTION C
	\$165,000.00	KING, WENDY LOU	CHIEF FINANCIAL OFFI
	\$164,920.58	GANNETT, PETER M	ASSOCIATE CHAIRPERSO
	\$164,576.83	FISHER, JOSEPH C	ASSOCIATE VICE PRESI
	\$164,083.93	ALKON, DANIEL LEON	PROFESSOR
	\$163,109.21	PRICE, SHELIA S	ASSOCIATE DEAN
	\$161,832.63	ROJANASAKUL, YONGY	PROFESSOR
	\$161,582.46	JACQUES, CHARLES H	DEAN
	\$161,055.00	BRICK, JAMES E	INTERIM DEAN
	\$161,000.00	NAZ, RAJESH K	PROFESSOR
	\$160,878.00	BOEGEHOLD, MATTHE	PROFESSOR
	\$160,500.00	REMICK, SCOT CLIFTON	DIRECTOR
	\$160,414.82	SALATI, LISA M	PROFESSOR
	\$160,000.00	MAJEWSKI, STANISLAW	PROFESSOR
	\$160,000.00	HURST, SCOTT M	CAMPUS PROVOST
	\$157,800.00	HENDRYX, MICHAEL SH	ASSOCIATE PROFESSOR
	\$156,769.93	REDDY, YENUMULA V	PROFESSOR
	\$156,746.00	CALLERY, PATRICK STE	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$156,702.21	KELLEY, GEORGE A JR	PROFESSOR
	\$156,541.00	BISE, CHRISTOPHER JO	CHAIRPERSON
	\$154,811.00	SCHULTZ, JOHN BERNA	DEAN
	\$154,107.07	RILEY, RICHARD A JR	PROFESSOR
	\$153,951.20	DISALVO, CHARLES R	PROFESSOR
	\$152,646.00	DINO, GERI ANNE	PROFESSOR
	\$152,243.51	PEARSON, TIMOTHY A	CHAIRPERSON
	\$151,838.38	REYNOLDS, ELIZABETH	ASSOCIATE VICE PRESI
	\$151,778.22	MCINTOSH, JENNIFER A	EXECUTIVE OFFICER SO
	\$151,605.74	KING, FRED L JR	ASSOCIATE DEAN
	\$151,501.03	GERBO, KAREN CLARK	PHYSICIAN
	\$151,389.75	RUDOLPH-WATSON, LIS	PHYSICIAN
	\$150,282.00	MCINTYRE, NANCY KAY	ASSOCIATE DEAN
	\$150,223.32	PONTE, CHARLES D	PROFESSOR
	\$150,000.00	COLE, JOHN JOSEPH K	INTERIM CHIEF OF STA
	\$150,000.00	PHIPPS, TIMOTHY T	ASSOCIATE DIRECTOR
	\$150,000.00	STEWART, WILLIAM LE	HEAD COACH
	\$150,000.00	STAMATAKIS, MARY K	ASSOCIATE DEAN
	\$149,798.89	PETROS, WILLIAM PHIL	ASSOCIATE DIRECTOR
	\$149,703.94	DEY, ASHOK S	DIRECTOR
	\$148,713.35	SCHARMAN, ELIZABETH	PROFESSOR
	\$148,679.46	WENGER, SHARON LOU	PROFESSOR SOM
	\$148,401.60	ELLIOTT, DAVID P	PROFESSOR
	\$148,363.48	HILLGARTNER, FRANK	PROFESSOR
	\$148,257.00	LOHMANN, NANCY L	SENIOR ADVISOR TO TH
	\$148,234.50	ASHDOWN, GERALD GR	PROFESSOR
	\$147,861.24	ISKANDER, WAFIK H	CHAIRPERSON
	\$147,437.00	ABATE, MARIE A	PROFESSOR
	\$147,416.53	GORHAM, JOAN S	ASSOCIATE DEAN
	\$147,275.00	JACKNOWITZ, ARTHUR	PROFESSOR
	\$146,680.00	FINKEL, MITCHELL S	PROFESSOR
	\$146,197.78	HARRIS, TREVOR M	CHAIRPERSON
	\$146,000.00	RIDGWAY, WILLIAM C	ASSISTANT DEAN
	\$145,410.09	AMERI, SAMUEL	CHAIRPERSON
	\$145,318.69	SHUMWAY, JAMES M	PROFESSOR
	\$145,000.00	APOSTOLOU, BARBARA	PROFESSOR
	\$145,000.00	MALHAS, FARIS AMIN	DEAN
	\$144,878.00	WILKS, DAVID H	PROFESSOR SOM

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$144,823.90	BAJURA, RICHARD A	DIRECTOR
	\$144,416.04	VOJDIK, VALORIE K	ASSOCIATE DEAN
	\$144,136.52	PENG, SYD S	PROFESSOR
	\$144,093.61	RIEDEL, HEIMO	PROFESSOR
	\$143,604.00	THOMPSON, BRENDA S	ASSOCIATE VICE PRESI
	\$143,602.57	BASTRESS, ROBERT MI	PROFESSOR
	\$143,416.47	CHARON, NYLES W	PROFESSOR
	\$143,354.78	INSCH, GARY S	ASSOCIATE PROFESSOR
	\$143,161.32	LORINCE, FRANK RUSS	DIRECTOR
	\$143,150.00	RAJENDRAN, V M	PROFESSOR
	\$142,935.29	PEACE, ALAN G	CHAIRPERSON
	\$142,753.60	HALL, DONALD EUGENE	CHAIRPERSON
	\$142,215.02	WANKER, ROBERT LEW	ASSISTANT DEAN
	\$142,000.00	KNOX, SARAH STUART	PROFESSOR
	\$141,934.09	LOGAR, CYRIL M	PROFESSOR
	\$141,905.33	SHOWALTER, K C	PROFESSOR
	\$141,826.32	RICHARDS, MARK W	PROFESSOR
	\$141,608.99	HORN, KIMBERLY A	ASSOCIATE PROFESSOR
	\$141,031.91	BROWN, JAMES R	PROFESSOR
	\$140,985.14	BYRD, JACK	PROFESSOR
	\$140,704.11	SCHREURS, BERNARD	PROFESSOR
	\$140,517.09	CLARK, NIGEL N	PROFESSOR
	\$140,333.00	MILLER, MICHAEL R	PROFESSOR
	\$140,132.00	DAVIS, MARY E	PROFESSOR
	\$140,117.85	HARTMAN-ADAMS, HOL	PHYSICIAN
	\$140,080.00	WYSOLMERSKI, ROBER	PROFESSOR
	\$140,080.00	HE, PING N	PROFESSOR
	\$140,000.00	DORMINEY, JACK WAY	ASSISTANT PROFESSOR
	\$140,000.00	HIBBERT, ANN MARIE	ASSISTANT PROFESSOR
	\$140,000.00	SAMBAMOORTHY, USHA	PROFESSOR
	\$140,000.00	MOHAMMAD, AMIN A	PROFESSOR SOM
	\$140,000.00	MENEGHETTI, COSTAN	ASSISTANT PROFESSOR
	\$140,000.00	BOYD, NAOMI ELIZABET	ASSISTANT PROFESSOR
	\$139,746.34	THOMAS, JOHN GILBER	PROFESSOR SOM
	\$139,321.33	NEIDERMEYER, ADOLP	PROFESSOR
	\$139,185.54	BAKER, BARTON S	CHAIRPERSON
	\$139,100.00	HUDAK, RANDAL	ASSISTANT VICE PRESI
	\$138,265.92	STEWART, DAVID C	ASSOCIATE VP STUDENT

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$137,797.80	SCIME, EARL E	CHAIRPERSON
	\$137,777.95	CLECKLEY, FRANKLIN	PROFESSOR
	\$137,687.00	DAY-PERROOTS, SUSAN	DEAN
	\$137,563.66	CHOW, KEVIN V	PROFESSOR
	\$137,212.50	NEIDERMEYER, PRESH	ASSOCIATE PROFESSOR
	\$137,027.86	SATTERFIELD, DAVID C	DIRECTOR
	\$136,180.27	CARDI, VINCENT P	PROFESSOR
	\$135,788.65	HORNAK, LAWRENCE A	PROFESSOR
	\$135,429.45	BERREBI, ALBERT S	PROFESSOR
	\$135,417.67	MARSHALL, WILLIAM R	PROFESSOR
	\$135,291.34	CHESTER, ANN L	ASSISTANT VICE PRES
	\$135,262.00	SCOTT, VIRGINIA G	PROFESSOR
	\$135,000.00	DOOLEY, ELIZABETH A	ASSOCIATE PROVOST
	\$135,000.00	TRIVEDI, RUPAL P	PHYSICIAN
	\$134,637.72	BUCKLEW, NEIL S	PROFESSOR
	\$134,528.25	SCHAUPP, LUDWIG CH	ASSISTANT PROFESSOR
	\$134,212.50	GALLOWAY, ALONZO N	ASSISTANT COACH
	\$134,212.50	BEATTY, CHRISTOPHER	ASSISTANT COACH
	\$133,960.63	RAZMUS, THOMAS F	PROFESSOR
	\$133,921.68	FRIEDBERG, JAMES J	PROFESSOR
	\$133,750.00	CHARLTON, JUDIE F	CHAIRPERSON
	\$133,336.64	MCNEEL, JOSEPH FRAN	CHAIRPERSON
	\$133,280.85	KUROV, ALEXANDER A	ASSISTANT PROFESSOR
	\$133,242.85	DUCATMAN, ALAN M	CHAIRPERSON
	\$133,076.93	BROOKS, RICHARD C	PROFESSOR
	\$132,499.81	BARBERO, EVER J	PROFESSOR
	\$132,291.00	YORTY, JACK S	ASSOCIATE PROFESSOR
	\$132,270.00	CUMMING, JONATHAN R	ASSOCIATE PROVOST
	\$131,941.45	MCGINLEY, PATRICK C	PROFESSOR
	\$131,887.00	HAHN, WILLIAM DALE	ASSOCIATE COACH
	\$131,223.85	BALVERS, RONALD J	PROFESSOR
	\$131,037.51	FELIACHI, ALI	PROFESSOR
	\$131,004.82	LEWIS, PAUL E	CHAIRPERSON
	\$130,283.01	JACKSON, C RUSSELL	ASSOCIATE PROFESSOR
	\$130,172.00	REED, MARYANNE	DEAN
	\$130,125.09	DAVALOS, JULIO F	PROFESSOR
	\$130,120.71	PRUCZ, JACKY C	CHAIRPERSON
	\$130,098.81	BAKOS, LESTER H	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$130,092.37	BONE, PAULA F	PROFESSOR
	\$130,000.00	CHEN, DONG QUAN	ASSOCIATE PROFESSOR
	\$130,000.00	FISHER, JENNIFER L	EXECUTIVE OFFICER PO
	\$129,971.55	DUCATMAN, BARBARA	CHAIRPERSON
	\$129,789.50	PERONE, MICHAEL T	CHAIRPERSON
	\$129,711.13	FULLER, JACK A	PROFESSOR
	\$129,558.76	SMITH, D K	ASSOCIATE DEAN
	\$128,620.00	QUIGLEY, WILLIAM R	DIRECTOR
	\$128,599.00	KONAT, GREGORY W	PROFESSOR
	\$128,590.47	AMINIAN, KHASHAYAR	PROFESSOR
	\$128,231.28	HARNER, E JAMES	CHAIRPERSON
	\$128,200.47	MCLAUGHLIN, JAMES A	PROFESSOR
	\$127,732.72	HANSBARGER, LUTHER	ASSOCIATE VICE PRESI
	\$127,116.00	HARRIS, CAROLE V	PROFESSOR SOM
	\$126,209.00	COUGHLIN, JOHN T	EXECUTIVE DIRECTOR
	\$126,144.68	HOTA, GANGARAO V	PROFESSOR
	\$126,141.20	BAGBY, MICHAEL D	INTERIM CHAIR
	\$125,718.00	RAZMIANFAR, NASSER	DIRECTOR
	\$125,305.52	HALLIBURTON, LARRY	PROFESSOR
	\$125,284.99	RILEY, CAMILLE M	ASSOCIATE PROFESSOR
	\$125,019.48	HOUSNER, LYNN D	ASSOCIATE DEAN
	\$125,000.00	APOSTOLOU, NICHOLA	VISITING PROFESSOR
	\$124,965.01	SCHAUPP, DIETRICH L	PROFESSOR
	\$124,565.19	WINSOR, WILLIAM J	ASSOCIATE DEAN
	\$124,300.00	KERR, BEVERLY D	DEPUTY GENERAL COUN
	\$124,196.34	WATTS, ROYCE J	ASSOCIATE DEAN
	\$124,099.26	ZONDLO, JOHN W	PROFESSOR
	\$124,012.35	MORGAN, SUSAN K	CLINICAL ASSOCIATE P
	\$123,841.99	LANDRETH, KENNETH S	PROFESSOR
	\$123,755.12	SOBEL, RUSSELL S	PROFESSOR
	\$123,692.49	ELKINS, JAMES R	PROFESSOR
	\$123,629.36	ZIEMKIEWICZ, PAUL F	DIRECTOR
	\$123,625.00	MARTIN, ALAN B	ASSISTANT VICE PRESI
	\$123,560.00	GARBUTT, KEITH	DEAN
	\$123,429.44	TURTON, RICHARD	PROFESSOR
	\$123,427.64	HAWLEY, CLIFFORD B	INTERIM CHAIR
	\$123,397.36	VANDYKE, KNOX	PROFESSOR
	\$123,275.58	MAYS, MICHAEL E	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$123,169.20	SALM, ADRIENNE K	PROFESSOR
	\$123,000.00	HOPPEY, DIANE YENDO	DIRECTOR
	\$122,931.00	SMITH, DAVID J	PROFESSOR
	\$122,596.86	EDELSTEIN, BARRY A	PROFESSOR
	\$122,513.99	GHALICHEBAF, MOHSS	PROFESSOR
	\$122,500.00	TSE, WILLIAM	ASSOCIATE PROFESSOR
	\$122,500.00	FITZPATRICK, DANIEL F	ASSOCIATE DEAN
	\$122,402.00	ROTH, LAURA L	ASSISTANT VP INFORMA
	\$122,000.00	ORLIKOFF, ROBERT F	CHAIRPERSON
	\$121,994.87	WALLS, RICHARD T	PROFESSOR
	\$121,661.98	REILLY, FRANK D	PROFESSOR
	\$121,522.00	MAUST, ROBERT S	PROFESSOR
	\$121,358.49	PARSONS, ROBERT M	DEPUTY ATHLETIC DIRE
	\$121,291.01	REECE, WILLIAM S	PROFESSOR
	\$120,885.54	HAGAN, JOE D	CHAIRPERSON
	\$120,785.45	INSKEEP, EMMETT K	PROFESSOR
	\$120,423.39	PARISER, DAVID B	PROFESSOR
	\$120,353.61	BECKER, PAUL E	EXTENSION SPECIALIST
	\$120,350.31	SHARP, RUSSELL ALAN	SENIOR ASSOCIATE ATH
	\$120,228.02	LAKE, MARTHA JANE	PROFESSOR
	\$120,153.00	FRICK, MATHIS P	CHAIRPERSON
	\$120,065.86	STAUBER, WILLIAM T	PROFESSOR
	\$120,023.99	ELLIOTT, THOMAS A	PROFESSOR
	\$120,000.00	LASTINGER, MICHAEL D	ASSOCIATE PROVOST
	\$119,952.00	SECCURRO, SHEILA JO	EXECUTIVE DIRECTOR
	\$119,708.00	ELSWICK, BETSY MERE	CLINICAL ASSOCIATE P
	\$119,579.61	DOUGLAS, STEPHEN L	DIRECTOR
	\$119,543.74	NUTTER, ROY S JR	PROFESSOR
	\$119,369.74	PETRONIS, JOHN J	PROFESSOR
	\$119,356.45	LEVELLE, ASUNTINA S	ASSOCIATE DEAN
	\$119,355.00	HAM, RICHARD J	PROFESSOR
	\$119,345.00	BRADLYN, ANDREW S	PROFESSOR
	\$118,763.62	RIEMENSCHNEIDER, SH	PROFESSOR
	\$118,069.90	SMITH, JAMES E	PROFESSOR
	\$118,049.13	SHULMAN, ELLIOT R	INTERIM DIRECTOR
	\$117,839.58	LOWE, MYRA N	UNIVERSITY LIBRARIAN
	\$117,483.00	PERSILY, CYNTHIA ARM	PROFESSOR
	\$117,212.12	KUHLMAN, JOHN M	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$117,122.02	CUKIC, BOJAN	PROFESSOR
	\$117,000.00	LOFSTEAD, REBECCA B	ASSISTANT VICE PRESI
	\$116,686.31	ROBERTS, ROBERT E	DIRECTOR
	\$116,391.00	MECKSTROTH, RICHA	PROFESSOR
	\$116,333.50	SMITH, MARY JANE	ASSOCIATE DEAN
	\$116,067.02	NIEUSMA, GERALD E	PROFESSOR SOD
	\$116,000.00	PATERNOSTRO, MARK	TEACHING ASSOCIATE P
	\$116,000.00	KELLY, KIMBERLY MICH	ASSOCIATE PROFESSOR
	\$115,986.40	LORENZETTI, ROSEMA	PROFESSOR SOM
	\$115,957.00	FISHER, JOHN W II	PROFESSOR
	\$115,778.71	MCCOMBIE, RANDY P	CHAIRPERSON
	\$115,500.00	JIANG, BINGHUA	ASSOCIATE PROFESSOR
	\$115,460.86	CONNER, PATRICK W	PROFESSOR
	\$115,000.00	SUNDARAM, UMAPATH	DEPARTMENT SECTION C
	\$115,000.00	THOMAS, GARTH EUGE	ASSOCIATE CAMPUS PRO
	\$115,000.00	ROBINSON, STEPHEN E	UNIVERSITY REGISTRAR
	\$114,992.88	ELLINGTON, MICHAEL A	ASSISTANT VICE PRESI
	\$114,915.58	REASOR, MARK J	PROFESSOR
	\$114,854.40	SELIN, STEVEN W	ASSISTANT DEAN
	\$114,843.56	MORRIS, BONNIE W	ASSOCIATE PROFESSOR
	\$114,643.82	SPEAKER, PAUL J	ASSOCIATE PROFESSOR
	\$114,470.32	BANVARD-FOX, CHRISTI	PHYSICIAN
	\$114,444.71	FAMOURI, PARVIZ	PROFESSOR
	\$114,304.28	DEAN, JAMES M	DIRECTOR
	\$114,000.00	NEWTON, MICHAEL D	ASSISTANT PROFESSOR
	\$113,935.75	ZANIEWSKI, JOHN PAUL	PROFESSOR
	\$113,840.96	LATTAL, KENNON A	CENTENNIAL PROFESSOR
	\$113,003.70	MAHONEY, THOMAS CH	DIRECTOR
	\$112,919.52	HALABE, ANJALI B	EXECUTIVE DIRECTOR
	\$112,661.82	MORRIS, GARY J	PROFESSOR
	\$112,584.86	KLEIST, VIRGINIA FRAN	ASSOCIATE PROFESSOR
	\$112,500.00	SHANKAR, ANOOP	ASSOCIATE PROFESSOR
	\$112,338.11	HAMMOND, GEORGE W	ASSOCIATE DIRECTOR
	\$112,244.15	HOUGHTON, JEFFERY	ASSOCIATE PROFESSOR
	\$112,050.00	ATKINSON, CHRISTOPH	PROFESSOR
	\$112,000.00	YURA, CATHERINE A	ASSISTANT VICE PRESI
	\$111,905.06	NAPOLITANO, MARCELL	PROFESSOR
	\$111,899.98	TAYLOR, JOHN E	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$111,625.00	WEED, SCOTT A	ASSOCIATE PROFESSOR
	\$111,518.02	DICLERICO, R E	PROFESSOR
	\$111,449.39	NOORE, AFZEL	PROFESSOR
	\$111,318.12	FLEMING, ARRON S	ASSISTANT PROFESSOR
	\$111,300.00	IZZO, NICOLE C	HEAD COACH
	\$111,117.27	FRANCE, KAREN R	ASSOCIATE PROFESSOR
	\$111,028.99	PORE, ROBERT S	PROFESSOR
	\$111,022.22	LARKIN, KEVIN T	PROFESSOR
	\$110,721.59	RUSCELLO, DENNIS M	PROFESSOR
	\$110,673.20	HUBER, JASON DELWY	ASSOCIATE PROFESSOR
	\$110,650.30	JARAIEDI, MAJID	PROFESSOR
	\$110,348.72	GULLION, TERRY WILLI	CHAIRPERSON
	\$110,347.46	GOPALAKRISHNAN, BH	PROFESSOR
	\$110,250.00	PATTEN, JOSEPH A	DIRECTOR
	\$110,170.00	MA, JOSEPH K	PROFESSOR
	\$110,099.73	PETTY, TRICIA LONG	ASSISTANT VICE PRESI
	\$110,054.25	ALI, FRANK NICHOLAS	ASSISTANT DIRECTOR N
	\$110,000.40	HAZEN, KATHLEEN COL	EXECUTIVE DIRECTOR
	\$110,000.00	PORCHA, GEORGE EAR	ASSOCIATE HEAD COACH
	\$109,881.00	MAWHINNEY, MICHAEL	PROFESSOR
	\$109,836.30	SHAFFRON, PETE JR	PROFESSOR
	\$109,662.53	WOOD, JOHN A	ASSISTANT PROFESSOR
	\$109,653.87	FORD, GARRETT W	ASSOCIATE ATHLETIC D
	\$109,421.00	ROBERTS, CAPRICE LIZ	PROFESSOR
	\$109,399.60	SMALL, STEPHEN A	UNIT COORDINATOR
	\$109,375.20	NURKIEWICZ, TIMOTHY	ASSOCIATE PROFESSOR
	\$109,373.00	COWAN, BARTON ZALM	VISITING PROFESSOR
	\$109,340.14	CREESE, ROBERT C	PROFESSOR
	\$109,126.15	MANCINI, C G	ASSOCIATE DEAN
	\$108,907.36	DADYBURJOR, DADY B	PROFESSOR
	\$108,844.54	WALLS, ALLAN T	ASSISTANT PROFESSOR
	\$108,840.00	COBEN, JEFFREY HY	DIRECTOR
	\$108,837.23	CELIK, ISMAIL	PROFESSOR
	\$108,816.68	KARRAKER, KATHERINE	ASSISTANT DEAN
	\$108,669.71	WIMMER, MARY J	PROFESSOR
	\$108,645.00	DAILEY, ROBERT A	PROFESSOR
	\$108,589.72	LEWIS, LEONARD H	DIRECTOR
	\$108,397.00	SHEIL, JAMES M	ASSOCIATE PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$108,387.00	SLAIN, DOUGLAS C	ASSOCIATE PROFESSOR
	\$108,356.90	STILLER, ALFRED H	PROFESSOR
	\$108,340.33	GOERES, ERNEST R	PROFESSOR
	\$108,180.93	HARPER-DORTON, KAR	CHAIRPERSON
	\$108,044.31	KUGLER, EDWIN L	PROFESSOR
	\$108,000.00	ZULLIG, KEITH J	ASSOCIATE PROFESSOR
	\$107,933.15	SKOUSEN, JEFFREY G	PROFESSOR
	\$107,886.95	DAWLEY, DAVID DANIEL	ASSOCIATE PROFESSOR
	\$107,820.00	PIETROWSKI, CARA R	DIRECTOR
	\$107,666.64	KENNEL, ELLIOT B	PROGRAM COORDINATOR
	\$107,509.00	MARTIN, ERIK J	ASSISTANT COACH
	\$107,501.44	PHILLIPS, RUTHELLEN	EXTENSION SPECIALIST
	\$107,500.00	DYE, BRYAN D	INTERIM CHAIR
	\$107,500.00	CUI, PENG	ASSISTANT PROFESSOR
	\$107,418.97	FOOR, JAMES R	PROFESSOR
	\$107,370.00	JOSEPH, MICHAEL P	HEAD COACH
	\$107,363.00	NARDI, ANNE H	PROFESSOR
	\$107,113.24	LASS, NORMAN J	PROFESSOR
	\$107,097.64	ZHANG, CUN-QUAN	PROFESSOR
	\$107,067.95	MCGRAW, JAMES B	PROFESSOR
	\$107,033.92	SHOUKRY, SAMIR NABI	PROFESSOR
	\$106,987.22	MEANS, KENNETH H	PROFESSOR
	\$106,962.38	OLSON, JOAN K	ASSOCIATE PROFESSOR
	\$106,912.56	ROSS, ARUN A	ASSOCIATE PROFESSOR
	\$106,907.31	SURENDRA, NANDA C	ASSOCIATE PROFESSOR
	\$106,817.00	LEDERMAN, DAVID	PROFESSOR
	\$106,800.00	BRYNER, RANDALL W	ASSOCIATE PROFESSOR
	\$106,754.17	CROSNO, JODY L	ASSISTANT PROFESSOR
	\$106,650.62	REED, HAROLD HANWA	PROFESSOR SOD
	\$106,502.35	GERMAIN, CHERYL A	INSTRUCTOR SOM
	\$106,500.00	WILLIAMS, TIMOTHY P	DIRECTOR
	\$106,408.44	PLEIN, L CHRISTOPHER	CHAIRPERSON
	\$106,278.49	BERRY, ANN BAILEY	ASSOCIATE DIRECTOR
	\$106,205.80	MOHAGHEGH, SHAHAB	PROFESSOR
	\$106,061.10	GOINS, RUTH T	ASSOCIATE PROFESSOR
	\$106,039.69	MATLICK, DARIN K	CLINICAL ASSOCIATE P
	\$106,017.04	CUMMINGS, ANDRE DO	PROFESSOR
	\$106,000.00	BOWMAN, GREGORY W	VISITING ASSOCIATE P

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$106,000.00	BUSH, STEPHEN HAROL	ASSOCIATE PROFESSOR
	\$105,985.03	WALSH, MICHAEL FRAN	ASSISTANT PROFESSOR
	\$105,950.00	YUH, ADELINE WOUAK	INTERIM CHAIR
	\$105,676.80	JAIN, ABNASH C	PROFESSOR
	\$105,667.29	LIVELY, LISA ANN	DIRECTOR
	\$105,660.00	WALKER, ELIZABETH R	ASSOCIATE PROFESSOR
	\$105,611.61	JUSTICE, JESSICA A	ASSISTANT DEAN
	\$105,321.60	KOSSLOW, DAVID ROB	DIRECTOR
	\$105,240.38	STUDLAR, DONLEY T	PROFESSOR
	\$105,018.66	BISSONNETTE, GARY K	PROFESSOR
	\$105,003.00	LACOMBE, DONALD J	ASSOCIATE PROFESSOR
	\$105,000.00	SMITH, BARON V	DIRECTOR
	\$105,000.00	INNES, KAREN E	ASSOCIATE PROFESSOR
	\$105,000.00	VERNET, VINCENT JOS	ASSISTANT VICE PRESI
	\$104,822.65	BLOBAUM, ROBERT E J	PROFESSOR
	\$104,666.10	HOUCK, MAX MICHAEL	DIRECTOR
	\$104,634.72	MOORE, LUANN MARIE	DIRECTOR
	\$104,435.17	BROWN, PAMELA K	ASSOCIATE DIRECTOR
	\$104,412.65	IRWIN, CAULTON L	PROGRAM COORDINATOR
	\$104,343.20	SNIVELY, DAVID W	ASSOCIATE DIRECTOR
	\$104,326.24	MACDONALD, WILLIAM	PROFESSOR
	\$104,231.70	BARTH, KARL EDWARD	ASSOCIATE PROFESSOR
	\$104,133.55	SHUMAN, SHERRY W	ADJUNCT ASSOCIATE PR
	\$104,103.23	WOLOSHUK, JEAN M	EXTENSION SPECIALIST
	\$103,958.63	COOK, STEPHEN LEE	EXTENSION SPECIALIST
	\$103,952.67	SIRIWARDANE, HEMA J	PROFESSOR
	\$103,761.31	BASISTHA, ARABINDA	ASSOCIATE PROFESSOR
	\$103,754.13	COOK, ROBERT W	ASSOCIATE PROFESSOR
	\$103,601.62	THOMAS, RICHARD B	CHAIRPERSON
	\$103,550.00	NATARAJAN, SUBRAMA	ASSOCIATE DIRECTOR
	\$103,500.00	LEBLANC, MARLON C	HEAD COACH
	\$103,474.55	KLINKHACHORN, POWS	PROFESSOR
	\$103,259.20	KAMMER, THOMAS W	PROFESSOR
	\$103,198.42	GENTRY, RICHARD JOH	ASSISTANT PROFESSOR
	\$103,000.00	YOUNG, ANDREW T	ASSISTANT PROFESSOR
	\$103,000.00	HIGA, GERALD M	ASSOCIATE PROFESSOR
	\$103,000.00	BAILEY, BARBARA COP	ASSISTANT VICE PRESI
	\$103,000.00	MISHRA, SANTOSH K	ASSISTANT PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$102,923.07	YU, JING JIE	RESEARCH ASSOCIATE P
	\$102,854.93	GARTIN, STACY A	PROFESSOR
	\$102,775.00	HYLTON, DONNA KAY	DIRECTOR
	\$102,718.30	ABBOTT, ASHOK B	ASSOCIATE PROFESSOR
	\$102,665.89	HEASLEY, KEITH ANDR	PROFESSOR
	\$102,648.84	LOTH, JOHN L	PROFESSOR
	\$102,380.28	HELM, ALISON L	CHAIRPERSON
	\$102,286.44	CADY, THOMAS C	PROFESSOR
	\$102,186.99	HEAMES, JOYCE THOM	ASSISTANT PROFESSOR
	\$102,147.97	KORAKAKIS, DIMITRIS	ASSOCIATE PROFESSOR
	\$102,095.39	MYERS, KATHY M	PROFESSIONAL TECHNOL
	\$102,014.22	GOSEVA-POPSTOJANO	ASSOCIATE PROFESSOR
	\$102,001.50	WALKER, BRENDA K	DIRECTOR
	\$102,001.00	WHETSEL, TARA RAQU	CLINICAL ASSISTANT P
	\$102,000.00	HOLLS, WILLIAM MARTI	PROFESSOR SOM
	\$102,000.00	BLOMMEL, MATTHEW L	CLINICAL ASSISTANT P
	\$102,000.00	CARBONARA, GINA MA	CLINICAL ASSISTANT P
	\$101,964.39	WALLS, MELINDA F	DIRECTOR
	\$101,734.98	MORRIS, CHARLES G	INTERIM DIRECTOR
	\$101,724.55	WIDNEY, KAYE C	DIRECTOR
	\$101,711.44	HOWES, TERRI LYNN	ASSOCIATE ATHLETIC D
	\$101,455.68	FLETCHER, JERALD J	PROFESSOR
	\$101,405.89	CHEN, HUNG-LIANG	PROFESSOR
	\$101,375.00	CONFER, JENNIFER ELI	CLINICAL ASSISTANT P
	\$101,375.00	WIETHOLTER, JON P	CLINICAL ASSISTANT P
	\$101,159.74	MATHERS, PETER HIRA	ASSOCIATE PROFESSOR
	\$101,000.00	ROSE, JOHN GREGORY	DIRECTOR
	\$100,879.22	CARR, TIMOTHY ROBER	PROFESSOR
	\$100,582.00	KASPROWICZ, ALFRED	INTERIM DIRECTOR
	\$100,339.43	BADZEK, LAURIE A	PROFESSOR
	\$100,273.11	PINTO, SANTIAGO MIGU	ASSOCIATE PROFESSOR
	\$100,259.26	HALABE, UDAYA BHATT	PROFESSOR
	\$100,222.00	BHATTACHARYYA, DEB	RESEARCH ASSOCIATE P
	\$100,173.82	MCNEIL, DANIEL W	PROFESSOR
	\$100,118.50	KAO, ELIZABETH	PROFESSOR
	\$100,053.96	SRIVASTAVA, ABHISHE	ASSOCIATE PROFESSOR
	\$100,000.00	KLINE, JONATHAN M	CLINICAL ASSISTANT P
	\$100,000.00	VINH, DIANA PHUONGL	ASSISTANT PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$100,000.00	GEIST, AMANDA DAWN	CLINICAL ASSISTANT P
	\$100,000.00	PIEDIMONTE, GIOVANNI	CHAIRPERSON
	\$100,000.00	TERPENING, CHRISTOP	ASSISTANT PROFESSOR
	\$100,000.00	DRIVER, RICHARD P JR	CHAIRPERSON
	\$100,000.00	CHAVES, EROS SANTO	ASSOCIATE PROFESSOR
	\$100,000.00	FAULKNIER, BRETT A	ASSISTANT PROFESSOR
	\$100,000.00	MAYNOR, LENA M	CLINICAL ASSISTANT P
	\$100,000.00	CAREY, MICHAEL ALAN	HEAD COACH
	\$99,945.59	BLAKELY, GERALD L	ASSOCIATE PROFESSOR
	\$99,941.09	VALENTI, MATTHEW CH	ASSOCIATE PROFESSOR
	\$99,828.00	SCHAEFFER, PETER V	PROFESSOR
	\$99,684.36	KOAY, MARY ELLEN	PROFESSOR
	\$99,649.72	JACKSON, HOWARD KEI	CHAIRPERSON
	\$99,539.94	D'AUDIFFRET, ALEXAND	ASSOCIATE PROFESSOR
	\$99,498.00	FRISBEE, JEFFERSON	ASSOCIATE PROFESSOR
	\$99,386.93	WANG, KUNG K	PROFESSOR
	\$99,343.84	QUIGLEY, BRIAN P	ASSISTANT PROFESSOR
	\$99,342.68	MORTON, JOSEPH B	PROFESSOR
	\$99,260.19	DENTON, JAMES W	ASSOCIATE PROFESSOR
	\$99,220.17	MAXON, ROBERT M	PROFESSOR
	\$99,133.00	COYNE, CHRISTOPHER	ASSISTANT PROFESSOR
	\$99,079.58	ABEL, REBECCA JANE S	DEPARTMENT SECTION C
	\$99,077.90	SUNDARAM, MAGESH	ASSOCIATE PROFESSOR
	\$98,980.59	LOHMANN, ROGER A	PROFESSOR
	\$98,728.61	HARPER, GEORGE W	PROFESSOR
	\$98,600.00	COSTAS, MICHELLE MA	INSTRUCTOR SOM
	\$98,599.53	STUCHELL, ROBERT N	PROFESSOR
	\$98,488.69	WHITMORE, R C	PROFESSOR
	\$98,420.57	GLENN, MARGARET KA	CHAIRPERSON
	\$98,253.25	OLSON, DALE P	PROFESSOR
	\$98,238.00	MCCRONE, SUSAN HILL	CHAIRPERSON
	\$98,229.00	MARTIN, CHRIS A	ASSOCIATE PROFESSOR
	\$98,113.81	DAVARI, ASADOLLAH	PROFESSOR
	\$98,069.41	WINN, GARY	PROFESSOR
	\$98,032.92	SCHMID, NATALIA ANAT	ASSOCIATE PROFESSOR
	\$98,000.00	MCCOY, GARY GLEN	PHARMACIST
	\$97,974.07	DELLA-GIUSTINA, DANI	PROFESSOR
	\$97,850.00	CUFF, CHRISTOPHER F	ASSOCIATE PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$97,850.00	YU, HANGANG	ASSOCIATE PROFESSOR
	\$97,850.00	AGMON, ARIEL	ASSOCIATE PROFESSOR
	\$97,850.00	GRABER, STEPHEN G	ASSOCIATE PROFESSOR
	\$97,850.00	LIU, JUN	ASSOCIATE PROFESSOR
	\$97,850.00	LAMBERT, H WAYNE	TEACHING ASSOCIATE P
	\$97,835.31	KOIKE, KAZUNARI	PROFESSOR SOM
	\$97,673.50	BANTA, LARRY E	PROFESSOR
	\$97,667.57	FITCH, CINDY E	EXTENSION SPECIALIST
	\$97,653.05	ZASLAU, STANLEY	ASSOCIATE PROFESSOR
	\$97,552.40	FREMOUW, WILLIAM J	PROFESSOR
	\$97,498.63	GUFFEY, STEVEN E	PROFESSOR
	\$97,455.60	DEAN, ROBERTA A	DIRECTOR
	\$97,395.05	KOEPKE, MARK E	PROFESSOR
	\$97,391.40	MOYER, ROBERT ALAN	DIRECTOR
	\$97,350.40	LI, XIN	ASSOCIATE PROFESSOR
	\$97,280.00	HOLLANDER, JOHN MIC	ASSISTANT PROFESSOR
	\$97,000.00	YAO, FENG	ASSISTANT PROFESSOR
	\$97,000.00	GUSE, ERAN ALAN	ASSISTANT PROFESSOR
	\$96,969.00	CARTER, MARY WHELA	ASSOCIATE PROFESSOR
	\$96,937.10	KNOTTS, BRICE A	DIRECTOR
	\$96,912.69	PETERSEN, JEFFREY L	PROFESSOR
	\$96,721.80	HARTNETT, RICHARD A	PROFESSOR
	\$96,621.70	AHLUWALIA, RASHPAL	PROFESSOR
	\$96,600.00	POTTS, MARILYN SUE	INTERIM DIRECTOR
	\$96,600.00	MEADOR, MICHAEL JAC	ASSISTANT PROFESSOR
	\$96,549.58	GOODMAN, STEPHEN D	CHAIRPERSON
	\$96,487.40	CHARNESKIE, PHILIP R	DIRECTOR
	\$96,448.93	EBRON, ALFRED E JR	PROGRAM COORDINATOR
	\$96,300.00	KIERIG, HUGH EVERET	DIRECTOR
	\$96,274.92	KANG, BRUCE S	PROFESSOR
	\$96,223.15	LEFTWICH, STEVEN D	CHAIRPERSON
	\$96,201.24	CHAPMAN, PAUL EUGE	INTERIM ASSOCIATE DE
	\$96,123.00	SHELTON, ELISABETH N	ASSOCIATE DEAN
	\$96,099.54	SPLETH, JANICE SUE	PROFESSOR
	\$96,065.97	MORRIS, JAMES A	DIRECTOR
	\$96,000.00	HORNSBY, WILLIAM G	ASSOCIATE PROFESSOR
	\$95,969.11	GRAY, DONALD D	PROFESSOR
	\$95,924.52	DAY, KATHY J	ASSOCIATE DIRECTOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$95,891.67	MARTINELLI, DAVID R	PROFESSOR
	\$95,889.81	KEYES, GORDON G	PROFESSOR
	\$95,827.73	DURHAM, DAVID L	DIRECTOR
	\$95,753.00	LEYDEN (LOA)	DIRECTOR
	\$95,601.08	TAKACS, AMY LYNN	PHARMACIST
	\$95,527.50	CARMICHAEL, PETER S	PROFESSOR
	\$95,503.83	FRIEND, ROBERT DAVID	DIRECTOR
	\$95,406.73	SLOANE, THOMAS S	SENIOR ASSOCIATE DEA
	\$95,378.77	AMMAR, HANY H	PROFESSOR
	\$95,366.87	CARPENTER, LESLIE D	CHIEF BUSINESS PLANN
	\$95,351.96	MUCINO, VICTOR H	PROFESSOR
	\$95,150.88	MCFALL, BARBARA SKE	INTERIM DIVISION DIR
	\$95,127.54	ALTHOUSE, RONALD C	PROFESSOR
	\$95,000.00	RAY, INDRAJIT	RESEARCH ASSOCIATE P
	\$94,992.00	EDWARDS, BOYD F	PROFESSOR
	\$94,829.29	HOUSE, SCOTT D	PHARMACIST
	\$94,710.70	BROWN, STEPHEN W	DEAN
	\$94,619.30	LUDLOW, BARBARA L	PROFESSOR
	\$94,500.00	THOMPSON, JOHN C	ASSOCIATE DIRECTOR
	\$94,410.44	RAMEZAN, AMIR	DIRECTOR
	\$94,407.66	DINGESS, ONA P	PHARMACIST
	\$94,293.02	ABBOTT, JUDY A	ASSISTANT DEAN
	\$94,195.37	STARCHER, LAUREN PA	PHARMACIST
	\$94,099.00	STEVENSON, JAMES M I	CHAIRPERSON
	\$94,000.00	MCINTIRE, THOMAS ME	CLINICAL INSTRUCTOR
	\$93,988.52	RAYBURN, EDWARD BA	EXTENSION SPECIALIST
	\$93,983.48	MENZIES, TIMOTHY JAM	ASSOCIATE PROFESSOR
	\$93,964.87	REYNOLDS, DARYL S	ASSOCIATE PROFESSOR
	\$93,792.16	LOFASO, ANNE MARIE	ASSOCIATE PROFESSOR
	\$93,789.00	FRANCE, CHERYL A	ASSISTANT PROFESSOR
	\$93,776.11	TAYLOR, DAVID H	DIRECTOR
	\$93,766.54	CATHER, G ANNE	ASSOCIATE DEAN
	\$93,729.33	ERNEST, JOHN RICHA	PROFESSOR
	\$93,644.11	WAGNER, WAYNE R	EXTENSION SPECIALIST
	\$93,508.17	FULLER, EDGAR J JR	CHAIRPERSON
	\$93,496.80	REGGER-NASH, WILLIAM	PROFESSOR
	\$93,450.85	PUTTAIAH, GOVINDAPP	CHAIRPERSON
	\$93,418.81	BRADY, LAURA A	DIRECTOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$93,411.90	NISHIOKA, SHUICHIRO	ASSISTANT PROFESSOR
	\$93,352.82	RYAN, SHARON	CHAIRPERSON
	\$93,207.00	TORRES, ASCENSION M	ASSOCIATE PROFESSOR
	\$93,164.48	BOOTH-BUTTERFIELD,	PROFESSOR
	\$93,150.45	DORTON, JOSEPH C	PROFESSOR
	\$93,130.51	ADJEROH, DONALD AS	ASSOCIATE PROFESSOR
	\$93,048.39	NATH, CHARLOTTE L	PROFESSOR
	\$93,040.63	WILMES, DOUGLAS RO	DEAN
	\$93,000.00	GRIFFITH, ROBERT K	ASSOCIATE PROFESSOR
	\$92,945.84	CERCONE, JAMES A	CHAIRPERSON
	\$92,886.55	MONTGOMERY, FLORIT	EXTENSION SPECIALIST
	\$92,424.00	BAKER, AMY MICHELLE	CHIEF TECHNOLOGY OFF
	\$92,370.17	OBENAUF, PATRICIA A	PROFESSOR
	\$92,339.93	THOMPSON, GREGORY	ASSOCIATE PROFESSOR
	\$92,328.25	CAO, XIAN-AN	ASSISTANT PROFESSOR
	\$92,315.98	MOMEN, JESSIE L	BUSINESS PLANNING OF
	\$92,289.11	MACDONALD, NORA M	PROFESSOR
	\$92,273.79	TUNINETTI, ANGEL TOM	CHAIRPERSON
	\$92,256.25	ESCHEN, ELAINE MARIE	ASSOCIATE PROFESSOR
	\$92,181.96	BISHOP, SARA A	PROFESSIONAL TECHNOL
	\$92,111.15	DSOUZA, GERARD E	PROFESSOR
	\$92,077.87	BIGGS, ALAN R	PROFESSOR
	\$92,023.91	SPENCER, THOMAS KEI	PROGRAM COORDINATOR
	\$92,000.00	OLTHAUS, DANIEL ROY	DIRECTOR
	\$92,000.00	GRAVES, LORA D	ASSISTANT PROFESSOR
	\$92,000.00	MASTALERZ, FRANK J J	ASSISTANT PROFESSOR
	\$91,903.32	ROSE, TERRY L	ASSOCIATE PROFESSOR
	\$91,850.00	KEEFOVER, ROBERT W	ASSOCIATE PROFESSOR
	\$91,741.10	LAI, HONG-JIAN	PROFESSOR
	\$91,705.00	BROCK, ROBERT WAYN	ASSOCIATE PROFESSOR
	\$91,680.00	PEREZ (LOA)	ASSISTANT PROFESSOR
	\$91,642.43	ARNOLD, SUSAN J	ASSISTANT UNIVERSITY
	\$91,615.39	MARTIN, MATTHEW M	CHAIRPERSON
	\$91,558.91	DAVIS, DUANE S	ASSOCIATE PROFESSOR
	\$91,403.00	CASE, WILLIAM JAMES	HEALTH POLICY & RESE
	\$91,401.08	WATKINS, DAVID H	INTERIM DIRECTOR
	\$91,370.17	FARRIS, G COREY	DIRECTOR
	\$91,265.13	PRICE, SANDRA A	RISK MANAGER

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$91,264.50	SCURI, MARIO	ASSISTANT PROFESSOR
	\$91,264.50	TURNBULL, CRAIG C	HEAD COACH
	\$91,264.50	BURDETTE, LINDA KAY	HEAD COACH
	\$91,264.50	HANSHAW, ROGER G	EXTENSION CLINICAL A
	\$91,253.11	GEBREMEDHIN, TESFA	PROFESSOR
	\$91,210.25	SIX, MARK LEONARD	PROFESSIONAL TECHNOL
	\$91,126.49	FONES-WOLF, ELIZABE	CHAIRPERSON
	\$91,034.73	FERER, MARTIN V	PROFESSOR
	\$91,022.80	HUEBSCH, WADE WILLI	ASSOCIATE PROFESSOR
	\$91,018.99	SCHAFER, ROSANA	ASSOCIATE PROFESSOR
	\$90,871.79	ELMES, GREGORY A	PROFESSOR
	\$90,855.17	CHRISTIE, IAN	PROFESSOR
	\$90,634.00	ELMORE, SANDRA J	CHAIRPERSON
	\$90,390.69	MORRIS, TRACY L	PROFESSOR
	\$90,190.80	MARTIN, CLIFFORD CAR	ASSISTANT DIRECTOR N
	\$90,190.80	RISCH, MICHAEL VICTO	ASSOCIATE PROFESSOR
	\$90,121.96	LUO, YI	ASSOCIATE PROFESSOR
	\$90,107.74	DAWSON, JEREMY M	RESEARCH ASSISTANT P
	\$90,050.44	WHEELER, STEVEN DA	ASSOCIATE PROFESSOR
	\$90,007.00	OBERHAUSER, ANN M	DIRECTOR
	\$90,000.00	HAFF, GREGORY	ASSISTANT PROFESSOR
	\$90,000.00	TEMPLE, JOHN H	ASSOCIATE DEAN
	\$90,000.00	CARPENTER, ROGER D	CHAIRPERSON
	\$90,000.00	HOFFMAN, STEVEN	DIRECTOR
	\$90,000.00	WILLIAMSON, JOSHUA	CHAIRPERSON
	\$89,969.41	WARNER, TIMOTHY	PROFESSOR
	\$89,926.76	BEHLING, ROBERT E	PROFESSOR
	\$89,880.00	CHRISTIAN, TONI S	DIRECTOR
	\$89,834.50	WETMORE, STEPHEN J	CHAIRPERSON
	\$89,800.00	BELCHER, STEPHEN G	PROFESSIONAL TECHNOL
	\$89,789.16	PERROTTA, PETER L	ASSOCIATE PROFESSOR
	\$89,760.00	POWELL, KATHERINE K	INTERIM DIRECTOR
	\$89,750.00	MAYER, ANITA GRACE	DIRECTOR
	\$89,611.43	SWEET, TIMOTHY R	PROFESSOR
	\$89,548.76	MCGILL, DAVID W	EXTENSION SPECIALIST
	\$89,468.61	DONER, DAVID M	CHAIRPERSON
	\$89,196.93	ATKINS, CAROLYN P	PROFESSOR
	\$89,096.37	HENSEL, ROBIN ANN M	ASSISTANT DEAN

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$89,000.00	SZKLARZ, GRAZYNA D	ASSOCIATE PROFESSOR
	\$88,821.99	CHOUDHRY, MOHAMMA	PROFESSOR
	\$88,819.22	OH, HYUNG-NA	ASSISTANT PROFESSOR
	\$88,780.31	HWANG, MING JENG	PROFESSOR
	\$88,750.74	HAWKINS, ANDREW H	PROFESSOR
	\$88,651.31	DOUGLAS, STRATFORD	ASSOCIATE PROFESSOR
	\$88,525.12	RIFFON, BEVERLY JANE	PROFESSIONAL TECHNOL
	\$88,500.00	RHEE, WILLIAM	ASSOCIATE PROFESSOR
	\$88,500.00	AMERSON, JENA TONIC	ASSOCIATE PROFESSOR
	\$88,500.00	PECK, ALISON ELIZABE	ASSOCIATE PROFESSOR
	\$88,500.00	ELLIS, ATIBA RONDELL	ASSOCIATE PROFESSOR
	\$88,427.70	STINESPRING, CHARTE	ASSOCIATE PROFESSOR
	\$88,406.43	SAUS, FRANK L	OPERATIONS ADMINISTR
	\$88,374.00	AGAZIE, YEHENEW MEK	ASSOCIATE PROFESSOR
	\$88,200.00	CUDA, LAWRENCE M	ASSOCIATE DIRECTOR
	\$88,006.00	TWOREK, CINDY A	ASSISTANT PROFESSOR
	\$88,000.00	OLFERT, MARK	ASSISTANT PROFESSOR
	\$88,000.00	MORISSETTE, MICHAEL	ASSISTANT PROFESSOR
	\$88,000.00	BROWNING, SHEA R	ASSOCIATE GENERAL CO
	\$87,948.00	CUNNINGHAM, GEOFFR	ASSISTANT PROFESSOR
	\$87,517.07	MCGRAW, TIMOTHY ED	ASSISTANT PROFESSOR
	\$87,500.00	LASALA, PAUL ROCCO	ASSISTANT PROFESSOR
	\$87,500.00	MASTER, SARA A	SPECIAL ASSISTANT TO
	\$87,472.50	GYURKE, PATRICIA WR	DIRECTOR
	\$87,453.83	NATHANIEL, ALVITA K	ASSOCIATE PROFESSOR
	\$87,162.18	KENNEY, P BRETT	PROFESSOR
	\$87,133.79	MCKENDALL, ALAN R JR	ASSOCIATE PROFESSOR
	\$87,126.18	BILGESU, HUSEYIN I	ASSOCIATE PROFESSOR
	\$87,101.00	BUCK, KATHARINE JOY	ASSOCIATE PROFESSOR
	\$87,014.72	HENRY, CAROL A	DEPARTMENTAL DIVISIO
	\$87,005.53	SUBRAMANI, KRISHNAM	ASSOCIATE PROFESSOR
	\$87,000.00	FURBEE, GARY G II	ASSOCIATE GENERAL CO
	\$87,000.00	SUN, QINGYUN	EXTENSION SPECIALIST
	\$87,000.00	CLEMMER, MELANIE JE	ASSISTANT PROFESSOR
	\$87,000.00	WALDEN, JAMES P	ASSOCIATE DIRECTOR
	\$86,975.25	PUDERBAUGH, DAVID T	CLINICAL PROFESSOR
	\$86,827.63	GUNEL, ERDOGAN	PROFESSOR
	\$86,773.00	WIGAL, GRACE J	TEACHING PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$86,764.89	WAFLE, TRINA KAROLC	ASSOCIATE DIRECTOR
	\$86,659.18	MANCINELLI, CORRIE A	ASSOCIATE PROFESSOR
	\$86,657.46	MILTENBERGER, JAMES	PROFESSOR
	\$86,656.00	ETZEL, EDWARD F	PROFESSOR
	\$86,632.13	SHAEIWITZ, JOSEPH A	ASSOCIATE PROFESSOR
	\$86,613.00	SUDER, KIMBERLY E	HUMAN RESOURCES ADM
	\$86,585.59	CUTHBERT, JOHN A	UNIVERSITY LIBRARIAN
	\$86,527.91	ST LOUIS, KENNETH O	PROFESSOR
	\$86,500.00	KIM, DANIAL JONGHAE	DIRECTOR
	\$86,414.80	MEZERA, CHAD M	PROGRAM COORDINATOR
	\$86,400.00	KELLER, IONA RAE	CHIEF GRIEVANCE ADMI
	\$86,400.00	BISON-HUCKABY, MART	DIRECTOR FEAP
	\$86,394.86	WILSON, THOMAS H	PROFESSOR
	\$86,361.55	FOX, BETTY L	ASSOCIATE DIRECTOR
	\$86,328.08	ANDREWS, ERIC S	SPECIAL ASSISTANT TO
	\$86,274.15	KIM, HONG N	PROFESSOR
	\$86,204.13	HARMS, JAMES	PROFESSOR
	\$86,145.30	BEALL, JOHN O	PROFESSOR
	\$86,117.01	SIVANERI, NITHI T	PROFESSOR
	\$86,037.37	MARKSTROM, CAROL A	PROFESSOR
	\$86,003.37	GURLEY, TAMI JEAN	RESEARCH ASSISTANT P
	\$86,000.54	WILHELM, MICHAEL BR	DIRECTOR
	\$86,000.00	ICE, JOYCE ANN	DIRECTOR FEAP
	\$86,000.00	CHILDS, RANDALL A	RESEARCH ASSISTANT P
	\$85,979.69	KENT, ROBERT L	PROGRAM DIRECTOR
	\$85,935.41	MCNERNEY, KATHLEEN	PROFESSOR
	\$85,909.00	GRAHAM, DAVID W	ASSISTANT PROFESSOR
	\$85,896.00	DICK, GREGORY M	ASSISTANT PROFESSOR
	\$85,842.35	PENG, FELICIA F	ASSOCIATE PROFESSOR
	\$85,840.00	YOKOTA, STANLEY D	ASSOCIATE PROFESSOR
	\$85,840.00	CONNORS, JOHN M	ASSOCIATE PROFESSOR
	\$85,800.00	UDALL, JOHN NICHOLA	CHAIRPERSON
	\$85,700.16	KUHN, AMY LYNNE	PROGRAM DIRECTOR
	\$85,667.84	WOLFORD, SUSAN ELIZ	ACTING LIBRARY DIREC
	\$85,600.00	VAUGHAN, RICHARD A	CHAIRPERSON
	\$85,577.78	LATIMER, SHARON MELI	CHAIRPERSON
	\$85,550.33	IRELAND, GERALDINE M	DIRECTOR
	\$85,435.55	RICHMOND, BRYAN K	ASSOCIATE PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$85,390.67	ARMSTRONG, JAMES P	ASSOCIATE PROFESSOR
	\$85,273.93	OSBORNE, PHILLIP I	EXTENSION SPECIALIST
	\$85,224.60	HILEMAN, STANLEY MIC	ASSOCIATE PROFESSOR
	\$85,147.24	MIZES, JAMES S	PROFESSOR
	\$85,137.66	CAIRNS, DARRAN R	ASSISTANT PROFESSOR
	\$85,119.18	TEMPLE, HOLLEE SCH	TEACHING ASSOCIATE P
	\$85,117.83	STOCKDALE, THOMAS	EXTENSION SPECIALIST
	\$85,100.00	EALY, JAMIE HOWARD	DIRECTOR
	\$85,001.55	GYURE, KYMBERLY A	ASSOCIATE PROFESSOR
	\$85,000.00	HUNT, VALERIE CRYST	ASSISTANT DEAN
	\$85,000.00	STOUT, PAULA JO	ASSOCIATE PROFESSOR
	\$85,000.00	MULLEN, CARRIE MARI	DIRECTOR
	\$85,000.00	MUNDELL, SHANNON NI	DIRECTOR
	\$85,000.00	MCCRORY, JEAN LU	ASSISTANT PROFESSOR
	\$85,000.00	GUO, NANCY LAN	ASSISTANT PROFESSOR
	\$85,000.00	RAIMONDO, LOIS ANN	VISITING ASSISTANT P
	\$85,000.00	WILES, ROSSI E	ASSOCIATE GENERAL CO
	\$84,992.62	CIESIELSKI, KRZYSZTO	PROFESSOR
	\$84,978.84	ELKIN, RANDYL D	PROFESSOR
	\$84,846.14	RINEHART, STEVEN D	PROFESSOR
	\$84,841.99	MORAN, THOMAS J	PROGRAM COORDINATOR
	\$84,815.05	COOPER, MICHAEL HAR	PROGRAM COORDINATOR
	\$84,573.00	CROWE, EDWARD R	ENGINEERING SCIENTIS
	\$84,559.90	GUTMANN, LUDWIG	PROFESSOR
	\$84,553.88	HOWE, BRADLEY LORE	ASSISTANT ATHLETIC D
	\$84,539.63	MINCH, MARGARET A	CLINICAL ASSISTANT P
	\$84,535.84	POLLARD, CECIL R	RESEARCH ASSISTANT P
	\$84,484.85	SHIEMKE, ANDREW K	ASSOCIATE PROFESSOR
	\$84,455.50	KANDZARI, STANLEY J	PROFESSOR
	\$84,396.94	GOLDWASSER, JOHN L	PROFESSOR
	\$84,395.14	HURSH, DANIEL E	PROFESSOR
	\$84,284.36	MORRIS, KEITH	CLINICAL ASSISTANT P
	\$84,277.58	SPIKER, JOSEPH E	EXTENSION AGENT
	\$84,262.50	DUWALL, JOHN E	DIRECTOR
	\$84,224.27	SWISHER, ANNE K	ASSOCIATE PROFESSOR
	\$84,199.08	TILLQUIST, ALAN R	CHAIRPERSON
	\$84,167.75	CUSHING, BRIAN J	ASSOCIATE PROFESSOR
	\$84,150.73	FONES-WOLF, KENNET	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$84,115.80	HAMMERSMITH, JACK L	PROFESSOR
	\$84,087.48	WIKER, STEVEN F	ASSOCIATE PROFESSOR
	\$84,017.03	FRAGALE, MICHAEL W	ASSISTANT ATHLETIC D
	\$84,000.00	HOU, BOB LEI	PROFESSOR SOM
	\$84,000.00	OBLEADA, LYDIA P	ASSISTANT PROFESSOR
	\$84,000.00	ZHANG, HANTING	ASSISTANT PROFESSOR
	\$84,000.00	BATSON, DANIEL C	ASSOCIATE DIRECTOR
	\$84,000.00	SVENSSON-ALEXANDE	ASSISTANT PROFESSOR
	\$83,888.65	LOVELL, J STEPHEN	ASSISTANT PROFESSOR
	\$83,848.00	CHMIEL, WALTER F	PROFESSIONAL TECHNOL
	\$83,797.05	ADAMS, NANCY L	CLINICAL ASSISTANT P
	\$83,796.00	JONES, DINA LYNN	ASSISTANT PROFESSOR
	\$83,748.50	FULLER, MARJORIE MIC	DIRECTOR
	\$83,723.22	MARN, CYNTHIA A	ASSOCIATE DIRECTOR
	\$83,687.55	FINKLEA, HARRY O	PROFESSOR
	\$83,623.92	CHO, EUNG H	PROFESSOR
	\$83,611.36	LIU, XINGBO	ASSISTANT PROFESSOR
	\$83,580.29	CHMIEL, SENTA FOWLE	PROFESSIONAL TECHNOL
	\$83,531.37	MUJURU, PRISCAH	ASSISTANT PROFESSOR
	\$83,500.00	GUO, GUODONG	ASSISTANT PROFESSOR
	\$83,357.40	WILKINSON, CARROLL	UNIVERSITY LIBRARIAN
	\$83,329.55	KERESZTURY, JAMES A	ASSISTANT DIRECTOR N
	\$83,310.66	CURRY, CYNTHIA S	DIRECTOR
	\$83,230.37	WU, NIANQIANG	ASSISTANT PROFESSOR
	\$83,194.94	YANG, RAY Y	PROFESSOR
	\$82,972.43	WARREN, JOHN E	PROFESSOR
	\$82,969.06	HAAS, MARY E	PROFESSOR
	\$82,855.49	WAYNE, WILLIAM S	ASSISTANT PROFESSOR
	\$82,849.00	ELLIOTT, ELOISE MCCL	VISITING ASSOCIATE P
	\$82,813.19	CAUDILL, ANGELA M	DIRECTOR
	\$82,634.74	KENNEDY, STEPHENIE	ASSISTANT DIRECTOR N
	\$82,551.00	WYSOLMERSKI, ZOE G	RESEARCH ASSISTANT P
	\$82,483.90	SARWARI, ARIF R	ASSOCIATE PROFESSOR
	\$82,478.81	SIEGRIST, JOANN SPEN	PROFESSOR
	\$82,433.83	WARASH, BARBARA G	PROFESSOR
	\$82,412.61	MOONEY, J D	ASSOCIATE PROFESSOR
	\$82,404.48	KLINKHACHORN, PENP	TEACHING ASSOCIATE P
	\$82,374.19	UTZMAN, RALPH RUSSE	ASSOCIATE PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$82,320.00	MARTIN, KAREN HODGE	RESEARCH ASSISTANT P
	\$82,285.16	DOUGHERTY, MICHAEL	EXTENSION SPECIALIST
	\$82,244.45	LI, DENING	PROFESSOR
	\$82,241.84	YOHN, D ALEX	PROFESSIONAL TECHNOL
	\$82,237.59	ROBISON, SUSAN P	INTERIM DIRECTOR
	\$82,225.41	LIVELY, MATHEW W	ASSOCIATE PROFESSOR
	\$82,190.30	ANDERSON, BRIAN JAM	ASSISTANT PROFESSOR
	\$82,138.00	LI, BINGYUN	ASSISTANT PROFESSOR
	\$82,138.00	PEI, MING	ASSISTANT PROFESSOR
	\$82,124.91	WIEGAND, ROBERT L J	PROFESSOR
	\$82,039.10	MUKDADI, OSAMA	ASSISTANT PROFESSOR
	\$82,000.00	HAIRSTON, PATRICK O'	ASSISTANT ATHLETIC D
	\$82,000.00	CHANTLER, PAUL DAVI	ASSISTANT PROFESSOR
	\$81,974.52	NESTOR, PATRICK I	EXTENSION SPECIALIST
	\$81,900.00	WILLIAMSON, DAVID LE	ASSISTANT PROFESSOR
	\$81,861.81	LATHROP, ROBERT G	PROFESSOR
	\$81,791.00	RUSSELL, FLOYD K	PROGRAM COORDINATOR
	\$81,781.85	PANACCIONE, DANIEL	PROFESSOR
	\$81,735.41	TREMONT, TIMOTHY J	CLINICAL ASSISTANT P
	\$81,584.68	SEXSTONE, ALAN J	PROFESSOR
	\$81,559.28	WEIGAND, JOHN F	PROFESSOR
	\$81,516.97	LEWIS, JAMES W	ASSISTANT PROFESSOR
	\$81,500.00	FORMAN, ARLIE CLAY	ASSOCIATE DIRECTOR
	\$81,484.18	JERABEK, MARK A	ASSOCIATE PROFESSOR
	\$81,415.46	KLINKE, DAVID J	ASSISTANT PROFESSOR
	\$81,386.49	FLEISHER, RICHARD L	EXTENSION SPECIALIST
	\$81,319.86	FAULKES, EVE F	PROFESSOR
	\$81,270.00	MARSTILLER, FRED S	PROFESSIONAL TECHNOL
	\$81,225.38	RESSETAR, HOLLY GAI	TEACHING ASSISTANT P
	\$81,202.68	ERICKSON, MIA LANE	ASSOCIATE PROFESSOR
	\$81,189.73	RENTON, J J	PROFESSOR
	\$81,183.00	CHERTOK, ILANA RIVKA	ASSOCIATE PROFESSOR
	\$81,177.70	VANSCOY, FRANCES L	ASSOCIATE PROFESSOR
	\$81,175.99	BROOKS, JOHN ROGER	PROFESSOR
	\$81,163.28	RAWOOL, VISHAKHA W	PROFESSOR
	\$81,127.00	COSBY, RENA L	HUMAN RESOURCES ADM
	\$81,112.67	REGAN, BARBARA A	MEDICAL MIDLEVEL PRA
	\$81,064.35	MAATMAN, DOUGLAS L	MANAGEMENT AUDITOR S

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$81,000.00	DINU, ZOICA CERASELA	ASSISTANT PROFESSOR
	\$81,000.00	MOREAU, ROBERT M	PROFESSIONAL TECHNOL
	\$80,986.00	LESLIE, NAN S	PROFESSOR
	\$80,936.87	MORITZ III, JOSEPH S	ASSOCIATE PROFESSOR
	\$80,850.00	RAMAMURTHY, VISVAN	ASSISTANT PROFESSOR
	\$80,839.28	JONES, ROBIN R	ASSOCIATE DEAN
	\$80,800.07	YANG, FENG	ASSISTANT PROFESSOR
	\$80,792.00	FEATHER, LESA JEAN	MEDICAL MIDLEVEL PRA
	\$80,786.99	LIN, LIAN SHIN	ASSISTANT PROFESSOR
	\$80,772.68	WEIMER, PATRICIA A	ASSOCIATE DIRECTOR
	\$80,749.76	CHETLIN, ROBERT D	ASSOCIATE PROFESSOR
	\$80,728.47	LOCKE, BARRY L	ASSOCIATE PROFESSOR
	\$80,656.00	YORTY, ROBIN L	INTERIM EXECUTIVE DI
	\$80,592.26	VIJAY, P V	RESEARCH ASSISTANT P
	\$80,571.02	LEVELLE, ROBERT J II	ASSOCIATE DIRECTOR
	\$80,549.71	DEAN, DARRELL R JR.	ASSOCIATE PROFESSOR
	\$80,533.94	CHENG, YUEMING	ASSISTANT PROFESSOR
	\$80,533.94	LI, HAILIN	ASSISTANT PROFESSOR
	\$80,527.50	PUGACHEVA, ELENA NI	ASSISTANT PROFESSOR
	\$80,527.50	OXMAN, COURTNEY G	INFORMATION SYSTEMS
	\$80,519.20	WONDERLIN, WILLIAM F	ASSOCIATE PROFESSOR
	\$80,476.03	GROVE, PHILIP SUMNE	ASSISTANT PROFESSOR
	\$80,406.00	WAYDA, VALERIE K	CHAIRPERSON
	\$80,390.51	YOUNG, JOHN A	ASSOCIATE PROFESSOR
	\$80,386.90	COCKBURN, ANDREW F	DIRECTOR INSTITUTION
	\$80,367.53	KLANDORF, HILLAR	PROFESSOR
	\$80,340.00	BILLINGS, HEATHER J	TEACHING ASSISTANT P
	\$80,340.00	SOKOLOV, MAXIM	ASSISTANT PROFESSOR
	\$80,315.90	SIONS, JACQUELINE A	MANAGER OPERATING R
	\$80,250.00	EMERY, SANFORD E	CHAIRPERSON
	\$80,189.98	SIMON, KENNETH J	ASSOCIATE PROFESSOR
	\$80,175.00	STRAWSER, LINDA C	ASSISTANT DIRECTOR N
	\$80,154.57	MCCONNELL, THOMAS	PROGRAM LEADER
	\$80,124.05	WATERS, ALAN R	DIRECTOR
	\$80,111.98	KERNS, DAVID B	ATHLETICS TRAINER
	\$80,100.00	LIU, YUXIN	ASSISTANT PROFESSOR
	\$80,046.00	CALHOUN, BYRON C	PROFESSOR SOM
	\$80,033.25	PUGH, PENNY L	UNIVERSITY LIBRARIAN

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$80,010.00	QUARANTA, JOHN D	ASSISTANT PROFESSOR
	\$80,010.00	SABOLSKY, EDWARD MI	ASSISTANT PROFESSOR
	\$80,004.00	PARTINGTON, SUSAN N	ASSOCIATE PROFESSOR

WV EASTERN COMMUNITY & TECHNICAL COLLEGE

\$107,000.00	SISK, ROBERT H.	INTERIM PRESIDENT
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WV HIGHER EDUCATION POLICY COMMISSION

\$167,500.00	NOLAND, BRIAN E	CHANCELLOR
\$135,425.04	FLACK, BRUCE C	DIR-ACAD AFFAIRS
\$134,930.00	HILL, PAUL L JR	VICE CHANCELLOR/SCI
\$123,038.85	WALKER, BRUCE R	GENERAL COUNSEL
\$120,000.00	WALTHERS, KEVIN G	VICE CHANCELLOR-ADM
\$108,150.00	ANDERSON, ROBERT E	SR DR/PLCY PLAN&RSCH
\$98,522.61	BUTTRICK, MARGARET	HUMAN RESOURCE ADMI
\$97,500.00	DONOVAN, RICHARD B	DIR/FIN AND FAC
\$96,683.01	CROCKETT, DANIEL	DIR/STUD& EDU SERV
\$94,966.00	TONEY, JACK L	DIR STATE FIN AID PM
\$88,645.92	TAYLOR, JAN R	SR RES FELLOW/DP DIR

WV NORTHERN C & T COLLEGE

\$141,378.00	OLSHINSKY, MARTIN J	PRESIDENT
\$97,850.00	RILEY, VICKI LYNN	VP-ACADEMIC AFFRS
\$92,000.00	KOON, J MICHAEL	VP WORKFORCE/ECON D
\$85,000.00	LIPPIELLO, STEPHEN M	VP-ADMIN SERVICES

WVU AT PARKERSBURG

\$148,460.00	GNAGE, MAMIE MARIE F	PRESIDENT
\$91,567.00	RICHARDS, RHONDA Y	SENIOR VICE PRESIDEN